

DEVELOPMENT OF A PROPOSED USER'S
MANUAL FOR THE UNIFORM MANAGEMENT REPORT
(UMR) SYSTEM.

Earl Lee Smith, Jr.

NAVAL POSTGRADUATE SCHOOL

Monterey, California



THESIS

DEVELOPMENT OF A PROPOSED USER'S MANUAL
FOR THE
UNIFORM MANAGEMENT REPORT (UMR) SYSTEM

by

Earl Lee Smith, Jr.

June 1978

Thesis Advisor:

J.C. Tibbitts

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Data for this thesis was gathered from literature, letters, reports, directives, and publications relating to financial management and reporting. Telephone interviews were conducted with Department of the Navy personnel experienced in utilizing management reports to clarify material included in the user's manual.

This thesis was sponsored by the office of the Navy Comptroller (NAVCOMPT NCB).

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Development of a Proposed User's Manual
for the
Uniform Management Report (UMR) System

by

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ABSTRACT

This thesis presents a proposed user's manual to be utilized in conjunction with the Uniform Management Report (UMR) System developed under the direction of the Comptroller of the Navy. The Uniform Management Report (UMR) System was developed as a modification to the Resources Management System (RMS) to improve management report utility. The user's manual development is an integral part of the UMR System implementation providing comprehensive instruction and guidance for management.

Data for this thesis was gathered from literature, letters, reports, directives, and publications relating to financial management and reporting. Telephone interviews were conducted with Department of the Navy personnel experienced in utilizing management reports to clarify material included in the user's manual.

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I. OBJECTIVE

A. The Uniform Management Report (UMR) System was developed to improve financial reporting under the Resources Management System (RMS). To this end, UMR funds control status reporting was implemented in 1975 [2] and, in 1976, improved performance reporting was implemented [6]. The development of a User's Manual to provide guidance in the utility of the reports was included as a part of the UMR system development [6]. The objective of this thesis was to develop the User's Manual.

II. THE UMR SYSTEM AND THE USER'S MANUAL

A. The Naval Supply System Command (NAVSUP) was designed in 1973 as the Central Design Activity responsible for the development of an improved Uniform Management Report (UMR) System by the Comptroller of the Navy (NAVCOMPT) [5] with the concurrence of the Chief of Naval Operations (CNO) [3]. With the aid of the CNO, seminars and workshops were conducted in 1974 to survey the reporting requirements of Major Claimants. Additionally, visits were conducted to local field activities to evaluate the management information and reporting procedures.

B. The NAVSUP effort resulted in the preparation of the Resources Management System Uniform Management Reporting System/Functional Designs produced by the NAVSUP Financial Systems Development Division (Sup - 044) [11]. Reference 11 presented the conceptual, general and functional designs of the UMR system and was the basis for the reports implemented under the UMR System. Appendix A, Chapter 1, presents additional background information concerning the UMR development.

C. In January 1978, the development of the UMR System User's Manual was undertaken by the author under the sponsorship of the Comptroller of the Navy. Under the direction of Mr. McKinley Bryant (Head, Budget Systems and

Procedures Branch, Budget Policy and Procedures Division, Office of Budget and Reports, Office of the Navy Comptroller), the content of the User's Manual was outlined as presented in the Table of Contents to Appendix A. Utilizing References 1, 4, 6, 7, 8, 9, 10, and 11, the proposed User's Manual was developed and is presented in Appendix A.

III. RECOMMENDATIONS

A. Appendix A was developed to provide comprehensive information for understanding and utilization of the Uniform Management Report System products and addresses only the features of the reports as currently implemented. This proposed User's Manual should be sent to selected organizations for comments. The organizations selected should include field activities as well as Major Claimants and Sub-Claimants. It is recommended that the following activities be included in the review of Appendix A:

1. 1 . Naval Supply Center, Oakland
Oakland, California 91625
2. 2 . Fleet Combat Training Center, Atlantic
Dam Neck, Virginia Beach, Virginia 93461
3. 3 . Pacific Fleet Data Processing Service Center
Alameda, California

B. The report selection section, as presented in Appendix A, Chapter 1, represents the current procedures. To improve responsiveness to field managers, the report selection procedure should be reviewed to determine the advisability of placing report selection at the Responsibility Center level.

C. Chapters 2 through 6 of Appendix A contain a section on report uses. The method of presentation was selected to

facilitate utilization. It is recommended that, upon implementation of the User's Manual, a feedback procedure be developed to solicit field input to expand this section of each chapter. The Uses section has the potential for being the most useful section of the manual.

APPENDIX A

UNIFORM MANAGEMENT

REPORT (UMR)

SYSTEM

USER'S MANUAL

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CHAPTER I - INTRODUCTION

I. GENERALA. OBJECTIVE

1. The Uniform Management Report (UMR) System was developed as a supplement to the Resource Management System (RMS) in order to provide financial management information oriented to the needs of the responsibility center (activity). Procedures which were in effect under the Resource Management System (RMS) did not provide adequate fund control format for local managers. In the area of performance reporting, the RMS established the Operating Budget/Expense Report and the Performance Statement Report. These reports were provided to local managers monthly. However, these reports contain massive quantities of detailed information, much of which has to be manually summarized or compiled for trend analysis or displays of the element of expense before it can be used as a basis for management decisions.

2. Modifying the Resource Management System to the extent of providing fund control status reporting and improved performance reporting at the responsibility center level constitute the principal objectives of the Uniform Management Report System. UMR is not a replacement of the current reporting system under RMS. It is an enhancement to the system to improve management reporting for use at the local level.

B. APPLICATION OF THIS HANDBOOK

1. This publication is applicable to the following (unless specifically excluded in paragraph 2b):

- a. activities contained in the Catalog of Naval Shore Activities unless specifically excluded by the appropriate fleet command, systems command, bureau, office, or Headquarters, Marine Corps;
- b. activities contained in the Standard Navy Distribution List, part 1, when specifically designated by the appropriate fleet command, type command, systems command, bureau, office, or Headquarters, Marine Corps; and
- c. bureaus, systems commands, offices, and Headquarters, Marine Corps for the operations of these activities and centrally managed programs.

2. ACTIVITIES EXCLUDED. The following activities or parts of activities are excluded from the provisions of this publication:

- a. activities financed by nonappropriated funds; however, the expenses of such activities that are appropriate for financing by appropriated funds, including military personnel service costs, will be included in the operating budget of the activity under which the non-appropriated fund activity is operating (exception, see subpar. 405-8d(4) (e) NAVSO P-3006-1;

excluded:

- b. activities or parts of activities financed by operating budgets from the appropriation Research, Development, Test and Evaluation, Navy;
- c. activities classified as industrial-commercial (funded by the Navy or Marine Corps Industrial Funds);
- d. activities and parts of activities financed by operating allotments under the appropriation military Assistance, Executive; and
- e. activities contained in Standard Navy Distribution List (SNDL, part 1) other than those contained in par. 1, item 2, above.

Military personnel at excluded activities will be reported by the activity to which they are assigned.

C. ORGANIZATION OF THIS HANDBOOK

1. The section II of Chapter 1 contains an overview of budgeting and budget execution under the Resources Management System (RMS).

2. The section III of Chapter I contains a general description of the Uniform Management Report (UMR) system.

3. Chapter 2 contains a description and detailed instructions for use of the UMR Funds Control Reports.

4. Chapters 3 through 6 describe UMR Formats A through D performance reports, respectively, and provide detailed instructions for their use.

II. BUDGET FORMULATION AND EXECUTION

A. GENERAL

1. The Uniform Management Report (UMR) System is designed to assist the responsibility center (activity) in monitoring the allocation of its annual O&MN appropriation fund allocation. The UMR system does not replace current reporting requirements established under RMS; rather it is an instrument designed for activity level use in administration and management of O&MN budget funds.

B. PLANNING, PROGRAMMING AND BUDGETING SYSTEM (PPBS)

1. The funds approved for use during any fiscal year are the result of a long process of integrated events known as the Planning, Programming, and Budgeting System (PPBS). PPBS results in the annual Expense Operating Budget (EOB), which is the concern of the activity financial managers. PPBS is described in detail in a rather comprehensive library of manuals, memoranda, orders, bulletins, and instructions. This section highlights important aspects of the process.

2. PPBS consists of three distinct phases:

- a. A planning phase wherein global threat is assessed and strategy to meet that threat is defined.
- b. A programming phase which translates the strategic plans into alternative force structure programs in terms of men, material and financing and which culminates in approval by the Secretary of Defense of the optimum alternative.

c. A budgeting phase which expresses the approved programs in annual appropriation format.

3. The planning phase begins with the Joint Intelligence Estimate of Planning (JIEP), which is updated as new information develops, written by the Defense Intelligence Agency in coordination with the services, approved by the JCS, and published annually. Based on JIEP, a series of documents are developed by the services which are received and massaged. The conclusion of the planning phase results in the strategy portion of the Planning and Programming Guidance Memorandum (PPGM).

4. The programming phase begins upon issuance of the annual PPGM. Programs are developed to provide on an orderly basis, ships, aircraft, weapons systems and manpower over a period of time, with consideration to the cost to the nation. The result is the Program Objectives Memorandum (POM) which updates the Five Year Defense Plan (FYDP). The Programming phase concludes with review of the POM and results in the issuance of the Program Decision Memorandum (PDM).

5. The budget phase begins with the PDM as a budget base. The various departmental components submit this budget base in appropriation format for review by the Secretary of the Navy, the Secretary of Defense, and the President (OMB). The budget phase concludes upon review by and enactment of budget appropriations by Congress, and the subsequent apportionments and allocations of the budget.

C. ACTIVITY BUDGET FORMULATION

1. Financial Management at the responsibility center commences with budget formulation. The operating budget is designed to provide a plan against which performance can be measured to permit effective management of resources. The budget must recognize all known requirements and contain a workload plan that is valid and realistic. Estimated costs must be fully supportable to higher review authorities.

2. Budget formulation at operating activities is based on program planning and policy guidance received via command channels from the cognizant departmental organization. The Commanding Officer normally issues a yearly internal "budget call" requesting cost center managers to develop their operating budget estimates and provide supporting justification and data. In the budget call, the CO communicates policy decisions, assumptions, and instructions based on guidance received through command channels, together with a projection of local programs and work load objectives. Basically an operating budget is constructed in four steps:

- a. Translating the planned work load for each cost center into budget/accounting classifications, such as civilian and military labor hours, material requirements, work or services to be performed by others, etc.
- b. Applying realistic dollar values to each of the above within guidelines established by NAVCOMPT and management commands.

- c. Summarizing the dollar estimates for each cost center, thus providing the planned operating budget for internal use.
- d. Consolidating the cost center operating budgets into an integrated activity operating budget for submission to higher authority. Chapter 3 of NAVSO P-3006-1 provides the information required to develop shore station budgets and provides examples of budget submissions (NAVCOMPT forms 2168 and 2179-1).

3. The cost account is the basic building block for development of an operating budget and is so constructed that it relates, generally, to an organizational entity. Thus a cost center manager develops budget estimates for those cost accounts for which he has responsibility. The presentation of these estimates by cost center on NAVCOMPT forms 2168 and 2179-1, therefore, represents an operating budget by organizational entity for internal field activity control. Cost Accounts also relate to Functional Categories and Budget Classification Codes which provide the necessary financial data breakouts required by higher authority. The NAVCOMPT Manual, Volume II, contains a listing and description of Budget Classification Codes (BCC), Functional and Sub Functional Categories (F/SFC) and Cost Account Codes (CAC).

4. At the activity (Responsibility Center) level, operating budgets are prepared in three formats:

- a. By Cost Center and Budget Classification Code, Functional Category, and Cost Account Code thereunder. The budget by cost center is submitted on Operating Budget/Expense Report (NAVCOMPT form 2168) and is for internal use in management and control. A copy of this budget can be submitted to the Authorization Accounting Activity (AAA) if cost center performance reports are desired.
- b. By Responsibility Center and Budget Classification Code, Functional/Subfunctional Category and Cost Account Code thereunder. The Operating Budget/Expense Report (NAVCOMPT form 2169 is used for this budget submission to the major claimant and the AAA).
- c. By Functional/Subfunctional Category and Expense Element. This budget format is prepared on Activity Budget/Appportionment Submission (NAVCOMPT form 2179-1) for submission to the major claimant and further submission to OPNAV (OP-92).

5. The operating budget is submitted for review, adjustment, and approval in accordance with guidance provided by the appropriate claimant. Upon approval of the budget by higher authority and enactment of appropriations by Congress, the activity (Responsibility Center) receives an operating budget via command channels. At this point the activity

Commanding Officer has the authority to execute the approved budget for which the resources were provided.

6. An activity may not receive 100% of the funds requested in the operating budget. For proper utilization of the performance reporting aspect of UMR, the operating budget plan must be kept up-to-date to reflect the most current resource authorization received.

D. ACTIVITY BUDGET EXECUTION

1. Budget execution entails the utilization of resources provided to accomplish the activity's mission in accordance with the approved Expense Operating Budget (EOB). Accounting systems have been designed to collect and aggregate financial information for management control at both the activity level and higher echelons of authority. The accounting systems are indispensable to the financial manager in controlling and monitoring the execution of the budget. Funds subject to management under the Resource Management System (RMS) are presented in Financial Management of Resources (Shore Activities) (NAVSO P-3006-1), which describes the accounting required under RMS for shore activities.

2. Funding is obtained through two media, the operating budget/allotment and reimbursable orders. These provide obligation/expense authority for the accomplishment of the activity's mission during the budget execution cycle in that the holder of an operating budget/allotment may create commitments, obligations and expenditures against appropriations within the scope of the budget plan.

3. RMS is designed to provide an information system that: (1) provides higher authority information that will enable them to effectively and efficiently manage resources made available, and (2) to furnish the activity, at both the responsibility center and cost center levels, that degree of financial information necessary for effective coordination and control of resources.

4. During the execution of the budget, the financial manager must keep in mind limitations, restrictions, and targets on spending.

a. The operating budget received by an activity contains certain statutory limitations placed on fund administrators which are those fiscal constraints on the obligation and expenditure authority imposed by law.

- (1). New Obligational Authority (NOA), provided in the Resource Authorization (NAVCOMPT form 2168-1) column 11, is a limitation, on a cumulative quarterly basis, subject to the provisions of Section 3679, R.S. A R.S. 3679 violation occurs when an activity over obligates these funds.
- (2). Appropriations cannot be moved about or interchanged (i.e. must be applied solely to the object for which they are made) without disclosure and approval. A R.S. 3678 violation occurs in this case.

All financial management levels within the Department of the Navy must be aware of the provisions of "Section 3678 and 3679 of the Revised Statutes". The 3678 and 3679 violations fall under the provisions of the Anti-Deficiency Act, and any officer or employee of the United States Government who knowingly and willfully violates such provisions is subject to a fine or imprisonment or both. Procedures have been established for reporting of all violations, whether willful or unintentional.

- b. Operating budgets are also subject to the following administrative targets.

- (1). Total Direct Expenses. NAVCOMPT form 2168-1 column 3, is a target on a cumulative basis not to be exceeded without approval from the issuing activity. This target is not subject to section 3679 R.S.
- (2). Total Direct Operating Budget. The total direct operating budget contained in NAVCOMPT form 2168, column 7, is a target on a cumulative basis, and is not subject to section 3679, R.S.
- (3). Maintenance of Real Property. A stated amount of NOA is available only for maintenance, repair, minor construction, and alterations of real property. The

maintenance "floor" can be subject to section 3679R.S. if not attained, or can be assigned as a target if the maintenance floor at the appropriation level has not been allocated to operating levels. The NAVCOMPT 2168-1 will specify if the floor is covered under 3679, R.S. at the operating budget level.

- c. In addition to the above limitations and targets, higher levels of authority may impose restrictions in terms of specific amounts not to be exceeded for specific cost items such as travel or ADP expenses. The NAVCOMPT 2168-1 transmits all restrictions, clearly presented to avoid the implication that the restriction constitutes a section 3679,R.S. violation.

5.) Keeping in mind the above limitations, restrictions, targets, and the objectives of the responsibility center, the measurement and control of the execution of the operating budget against the plan becomes the primary management tool of the activity. Using the operating budget as an effective management tool requires the recognition of the need for an up-to-date budget plan and a systematic performance review procedure.

- a. The budget plan (Operating Budget/Expense Report, NC 2168) must be updated to reflect approved

budget amounts and subsequent adjustments made by higher authority or locally. The updated plan is the basic input document required to prepare automated performance statements. A meaningful comparison of performance against plan is impossible without reflecting resource changes in the operating budget plan.

- b. Activities should establish reporting procedures for budget execution which will disclose:
 - (1). actual costs compared to the plan,
 - (2). significant variance in actual costs,
 - (3). the status of the total operating budget, and
 - (4). historical information for future planning and budgeting.

The UMR system provides procedures to meet these needs.

E. TYPICAL JOB ORDER STRUCTURE

1. Activities accounting for operating budgets will develop a job order structure to provide for the accumulation of accrued expenses. The term "job order structure" will include any assignment of codes for the purpose of accumulating accounting information.

2. The locally prescribed structure will be designed to accumulate accrued costs at the Budget Classification Code, Functional/Subfunctional Category, Cost Account Code, and Expense Element levels. The job order structure can be

so designed that other required cost reporting can be identified. Local Management Codes, described in appendix B, can be included in the job order structure to provide reporting at various levels within a Responsibility Center.

F. TERMINOLOGY

1. Key to working with the Navy Financial Management System is an understanding of the terminology used. Four terms that are vitally essential to understanding financial management are:

- a. A COMMITMENT is a firm administrative reservation of funds, based on firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment and the recording of that commitment on the official accounting records is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority provided it has not been obligated. Commitments are not required under O&M appropriations.
- b. An OBLIGATION represents the amount of an order placed, contract awarded, service rendered, or other transaction which legally encumbers a

specified amount of an appropriation or fund for expenditure.

- c. EXPENDITURES (disbursements) result in actual payments from available funds. They are evidenced by vouchers, claims, or other documents approved by competent authority.
- d. EXPENSES are costs of operation and maintenance of activities on the accrual basis over time, as distinguished from cost of acquisition of property, and occur when goods or services are received. (An Expense should not be confused with an expenditure, which occurs as a result of actual payment from funds for a good or service.)

2. The Glossary contained in this handbook defines other terms necessary for understanding financial management and the UMR system. Users of UMR should be familiar with the definitions contained in the Glossary, Appendix A.

III. THE UNIFORM MANAGEMENT REPORT (UMR) SYSTEM

A. PURPOSE

1. The Uniform Management Report (UMR) system is designed to improve RMS reporting at the activity level. The Trial Balance Report (NAVCOMPT form 2199) does not provide adequate fund control information for the local manager. The operating Budget/Expense Report (NAVCOMPT form 2168) and the Performance Statement (NAVCOMPT form 2169) contain massive

quantities of performance information which generally have to be summarized manually or compiled for local management use. The UMR system is a major effort to reduce RMS accounting data into a format for use by the local activity manager at both the responsibility center (activity) and cost center levels.

B. SCOPE

1. This system is applicable to operating budget (OB) holders and authorization accounting activities (AAAs) administering and accounting for funds under NAVSO P-3006-1, Financial Management of Resources (Shore Activities).

C. BACKGROUND

1. The office of the Navy Comptroller initiated a program to consolidate the two local management reports (Operating Budget/Expense Report, NAVCOMPT Form 2168, and Performance Report, NAVCOMPT Form 2169) utilized by Operation and Maintenance funded activities operating under NAVSO P-3006-1 procedures. The primary objectives were to provide in one report a comparison of actual and planned management data in terms of expenses and gross adjusted obligations, reflect unique management data needs, where feasible, and include reporting requirements currently satisfied outside of the official management reporting system. Comments solicited from major program managers indicated that the proposed consolidation, as the Navy standard, would produce a report too voluminous for effective evaluation of performance. Program managers recommended that reports be more tailor-made

to serve unique and differing management needs. As a result of the Navy Supply Systems Command's (NAVSUPSYSCOM) attempts to improve management reports for utilization by NAVSUPSYSCOM managed activities, the Comptroller of the NAVY (NAVCOMPT), with the concurrence of the Chief of Naval Operations (CNO), designated NAVSUPSYSCOM as the Central Design Agent (CDA) responsible for the design and development of improved Navy-wide Uniform Management Reports (UMR) for activity managers.

2. The project started by first determining the information required by financial managers at the various Command levels. CNO sponsored seminars/workshops were held to assure that all claimants and field level management requirements would be surfaced and to the greatest extent possible incorporated into the development effort and the final product.

3. Determining specific resources management reporting requirements for operations was a fluid, elusive effort. However, after several iterations it was concluded that while standard uniform data elements can be prescribed, the development of a single uniform hard copy format for Navy-wide use is not feasible. The inability to develop a single report was attributable to the different financial management philosophies and mechanized hardware capabilities. For example, some claimants track dollars, output and productive effectiveness on a month by month basis; thus, a report that displays trends is desired. Other claimants who are less production oriented want to track cumulative to date data only.

These claimants are primarily interested in the expenses and obligations incurred, and work units produced to date against plan; month by month display serves no useful purpose. Superimposed on the latter management philosophy is a requirement that data by detail expense element within cost account be produced to facilitate a review and analysis of cost by detail type of resources used, i.e. how much civilian labor, travel and utilities were used in a given function.

4. Concerning the matter of outside functional reporting requirements, it was decided that the UMR will not include those management reports (Housing Cost Report, Flying Hour Cost Report, Utilities Cost Analysis Report, etc.) currently satisfied outside the official management reporting systems. This decision was based upon the dissimilarity of information required, difference in report formats, and the desire to keep the size of the UMR within reasonable limits.

D. SYSTEM PRODUCTS

In order to satisfy these various management requirements the Uniform Management Reporting (UMR) System was designed to provide the activity commanding officer with two reports:

1. The UMR Funds Control Report, and
2. The UMR Performance Report.

E. UMR FUNDS CONTROL REPORT

Obligation data will be the primary basis for funds control reporting. Three reports will be provided displaying the actual obligations incurred against plan. The three

funds control reports provide differing aggregations of the obligation for different utilizations and are described in detail in Chapter 2.

1. Commanding Officer's Summary provides on a single page the activity's funding position as of the reporting date.

2. Responsibility Center Report will provide the comptroller, by direct and reimbursable funds, by department, with financial management data.

3. Department/Division Detail Report, providing detailed transaction data, will provide the department managers status of documents under their control.

F. UMR MULTI-OPTION PERFORMANCE REPORT FORMATS

Based on the expressed management requirements and philosophies and dictated by ADP hardware constraints, it was determined that four hard copy report options are necessary.

1. Uniform Management Report - Format A will display financial and a large amount of non-financial data on a monthly basis for each cost account. This format is described in Chapter 3 and is intended for use by large activities that are essentially production oriented.

2. Uniform Management Report - Format B is a scaled down version of Uniform Management Report - Format A and is provided for small activities which do not require extensive and detailed production and personnel staffing data. Chapter 4 describes Format B.

3. Uniform Management Report - Format C, described in Chapter 5, was designed to display detail Expense Element data at the cost account level. This report combines the information previously contained in the NAVCOMPT Forms 2168, 2169 and 2179 into a single report.

4. Uniform Management Report - Format D is a two part report; Part One, the Operating Budget/Expense Report (NAVCOMPT Form 2168), and Part Two, the Performance Report (NAVCOMPT Form 2169). These reports are essentially those currently prescribed by NAVSO P-3006-1. The formats are described in Chapter 6 and provide a total for each cost account (direct and reimbursable).

G. SUMMARY OF REPORTS

The Uniform Management Reports package provides through this optional report capability the following:

1. Capability to provide data previously contained in the NAVCOMPT Forms 2168 and 2169 into a single report.

2. Capability to provide data previously contained in the NAVCOMPT Forms 2168, 2169 and 2171 into a single report.

3. A display of management information which is not available on the NAVCOMPT Forms 2168/2169, e.g. obligations, production rates, man-month/year conversions, planned workload, productive effectiveness, quarter and semi-annual summaries, leave data, and prior year data at the cost account level.

4. A display of data by month on a single page for each cost account with quarterly, semi-annual and annual totals provides information in a readily usable format which eliminates the need to refer to two or more reports and to transcribe data to worksheets to obtain required information.

5. Elimination of the need to maintain manual records to record work units and expenses by cost account on a monthly basis since all months in the current year are visually displayed for each cost account in the report. Savings in statistical analysis time will be realized by eliminating the necessity to stratify like data by month on a manual basis to enable management to statistically evaluate trends and variations and to obtain data required for budget formulation/execution. In addition, the mechanization of this process will: (1) reduce the possibility of errors in manual extraction; (2) free time for more productive analysis and utilization of the report; and (3) make the data available more quickly and, by producing multiple copies, make the data available to various key management personnel at the same time.

6. Since the UMR Formats A and B will display data by month for the entire year on one page, only the current month's report need be retained which will result in long term savings in filing, storage and management of retained records.

7. UMR Formats A and B provide the capability, retroactively, to correct prior month's data to reflect actual performance for that month. This also eliminates the manual effort required to correct/annotate analysis sheets and charts maintained at the local activity and enhances the validity of trend data which is used in forecasting future requirements or in tracking budget execution.

8. The multi-option reports package will serve a broader management base.

H. BUDGET LINE ITEM REPORTING

The UMR Formats A and B will provide for optional production on request of a supplemental report summarized at the budget line item to assist the comptroller in the budget review and budget formulation process. Budget line items vary by type of activity and will generally represent a summary of cost accounts. Operating budget holders and AAAs will coordinate the data desired to be reported.

I. REPORT SELECTION

1. Claimant/Subclaimant. Claimants/subclaimants are to advise operating budget holders which type of report is required to meet local and claimant/subclaimant management needs.

2. Operating Budget Holder (Dependent Activities). Operating budget holders will immediately, upon advice from claimant/subclaimant, notify AAAs as to their reporting requirements. Operating budget holders will be provided

one type of report but may request change to another format after obtaining claimant/subclaimant approval and coordination with AAA. The budget line item report is supplementary and will be provided on request.

3. Authorization Accounting Activity. AAAs, who have the ADP software and hardware capabilities necessary to provide their customers (operating budget holders) the UMRs will provide complete, accurate and timely management reports. In addition to the required management reports, the AAA will, to the extent resources and capabilities exist, provide operating budget holders varied and special management reports serving essential needs. AAAs not capable of producing UMRs will continue to provide management reports prescribed by NAVSO P-3006-1 until plans evolve to bring these AAAs on line with other AAA reporting capabilities.

CHAPTER 2 - UMR FUNDS CONTROL REPORTS

I. INTRODUCTION

A. GENERAL DESCRIPTION. The funds control reports furnished under UMR will be drawn from the process updating the general ledger accounts thus providing local managers with figures which are automatically reconciled with fiduciary reports. The need for local activities to maintain memorandum fund control records and/or local unique fund control report programs will be reduced as a result of these reports.

1. Reports will be prepared no less often than weekly and monthly. This flexibility will provide management with more current information as a basis for financial decisions at the local level.

2. The levels at which the fund control reports will be produced will be selected by the user activity. In addition to the Commanding Officer's summary and the Responsibility Center report with detail by department, the activity can select to display data at the branch and section levels.

3. The Commanding Officer's summary is a single page funds control report which will display the activity's funding position as of the report date with regard to authorizations received, obligations, unobligated balance, consignments/unfilled requisitions, and net available. Further, the annual obligation plan is displayed as well as obligations

as a percent of plan. Undistributed disbursements for the direct program are displayed to highlight the contingent liability they represent against the funds allocated to the activity. (See Exhibit I.).

4. The Responsibility Center report is a funds control report designed for use of the activity controller. This report will display the same data as the Commanding Officers summary at a more detailed level. The detail by individual department will be displayed followed by the total amount for the responsibility center. Further, this report will show details at the branch and section levels depending upon the level of reporting selected by the user activity. (See Exhibits II and III.)

5. The Department/Division Detail report is a funds control report designed for use by department managers. This report will display the same data as the Commanding Officer's summary and the Responsibility Center report at the detail document level. Material/other charges will be listed by document number while labor charges for the period will be shown as a one line entry. This report will provide the manager with the status of each document under his cognizance. These reports will be prepared weekly and monthly. (See Exhibit IV.)

6. Operating Targets (OPTARS) can be issued to the level of responsibility desired by the Commanding Officer of the local activity. The OPTAR may include both labor and material, labor only or material only. Regardless of

the level to which an OPTAR is issued, the detail reports can still be produced at the lowest level of detail which is the branch level. If the selection is made to produce the report at a level lower than that to which an OPTAR is issued there will be no figures displayed for authorizations, unobligated balance, annual obligation plan, obligations as percent of plan, and uncommitted unreserved balance.

7. Detailed instructions for the use of the Local Management Code (LMC) are provided. However, it should be noted here that the LMC, although originally designed to identify Department, Division etc., can be utilized to identify other management data requirements. For example, an LMC could be assigned to a particular "pot of money", i.e. MRP, ADP, travel, etc. This would allow for the production of Funds Control Reports for these limitations at the levels desired.

B. DATA PROVIDED. The UMR Funds Status Reports consist of three summaries of obligation data.

1. Commanding Officers Summary. The Commanding Officers Summary (see Exhibit I) is a single page fund control report and is intended for use by the activity commanding officer and provides at a glance the activity's position as of the report date. The report will display appropriation and authorization number the NOA (direct program authorization) and reimbursable authorization broken down by labor, material and other and a subtotal. Dollar amounts

will be rounded to the nearest dollar. In addition, a grand total, along with the above, will be printed for the following data elements.

- a. Balance Available Beginning of the Fiscal Year
- b. Changes this Fiscal Year
- c. Balance Available (End of Period)
- d. Gross obligations to date
- e. Unobligated Balance
- f. Unfilled Requisitions/Consignments
- g. Net Available

The Annual Obligation plan may be shown and compared with the Gross Obligations to Date to compute the obligations as a percent of plan. Undistributed Disbursements (End of Period) will be shown as a one line entry for direct program (NOA) only. The system will be capable of producing this report no less frequently than weekly and monthly.

2. Responsibility Center Report. The Responsibility Center Report is a funds control report and is intended for use by the command comptroller and contains the intermediate level of detail in the report series (see Exhibits II & III). This report will show the appropriation, authorization number, and departmental information by labor and material and other with separate pages for NOA and reimbursable authority broken down as follows:

- a. Authorization
 - (1). Received
 - (2). Changes for the period

(3). Net to date

b. Gross Obligations

(1). Current Month

(2). Fiscal year to date

(the fiscal year to date is deducted from
Authorization, Net to Date to arrive
at the)

(3). Unobligated Balance

An annual obligation plan may be entered by department and compared to gross obligations, Fiscal Year to date, to give obligations as a percent of plan. Unfilled Requisitions/Consignments are deducted from the Unobligated Balance to provide the Unreserved Balance. Undistributed Disbursements will be shown in total as a one line entry. Each section of the report will begin by showing labor, total material and other and a direct or reimbursable grand total for each data element. The detail by individual department will be shown following the total amount for the responsibility center. Dollar amounts will be rounded to the nearest dollar. Additionally, a total responsibility center report will be provided which combines direct and reimbursable funds and displays only total labor, total material and other and a grand total. The Responsibility Center report detail will be produced for the level at which OPTARS are issued with appropriate subtotals and a total by department.

3. Department/Division Detail Report.

a. The Department/Division Detail Report is a funds control report intended to be used by department

managers and is the lowest level of detail of the report series (see Exhibit IV). This report will reflect the appropriation, authorization number, and by labor and material and other new obligational authority or reimbursable authority, and will display the following data elements:

- (1). Document Number
- (2). Job Order Number
- (3). Quantity/Hours
- (4). Unfilled Requisitions/Consignments
- (5). Undelivered/Unfilled Orders
- (6). Accounts Payable
- (7). Expenditures
- (8). Total Obligations
- (9). Amount Authorized

b. In addition these computed data elements will be displayed:

- (1). Unobligated Balance - (Amount Authorized
Less Total Obligations).
- (2). Unreserved Balance - (Unobligated Balance
Less Unfilled Requisitions/Consignments).

c. The report will show by labor and material and other the balance at the beginning of the period, current transactions, and the balance at the end of the period. Material/other transactions will be listed by document number while labor charges for the period will be shown as regular and overtime. For control purposes a subtotal will be shown for material and other and labor. The system will

be capable of producing this report no less frequently than weekly and monthly. To assure the maximum effectiveness of this report it will be mandatory for department/division managers to review the report to obtain the status of each document under his cognizance.

II. FEATURES.

A. Establish a standard format for funds control reports. Standardization of the format will insure that all managers within an activity will be looking at the same information which will result in improved communications and data exchange between local managers.

B. Ability to provide status of funds reports at time intervals selected by the local activity. Requirements vary depending on the size of the activity and the funding climate. Frequency is especially critical as the fiscal year nears its end.

C. Mechanized reconciliation of the funds control report with the fiduciary reports submitted to higher authority. Valuable manpower resources are utilized not only in maintaining manual memorandum fund control records, but also in reconciling these records with the official accounting records when they are not in agreement. Further, financial management decisions are often made on inaccurate data available from these memorandum records. The UMR system fund status reports which are drawn from the process updating the general ledger accounts provides managers with figures

which are automatically reconciled with fiduciary reports.

D. Reduction of the necessity to maintain manual memorandum fund control records. Of primary interest to the local manager is the available balances of funds provided for day to day operations. Workload variations, replacement equipment costs, material requirements, necessity to pay overtime labor, day to day operational problems, staffing patterns, and other variables require that financial management decisions be made on fund availability data which is as current as possible so that obligations will not be incurred in excess of the funds allocated to the Commanding Officer. Hence, memorandum records are maintained at every level of management to which an OPTAR is issued to reduce the danger of a violation of Section 3679, Revised Statutes which imposes the legal requirement that obligations will not exceed the funds allotted in the funding authorization document issued by the claimant/subclaimant.

E. Elimination of the necessity for local funds administrators to maintain automatic data processing (ADP) programs for funds control. At those activities which have established unique local programs to provide mechanized fund control reports it is necessary to utilize the time of systems and programming personnel to maintain the programs and to update them as local needs require.

F. Ability to provide status of funds reports at the level selected by the local funds administrator. The

financial manager of the local activity will have the option to select the level of reporting which is most responsive to his needs. The UMR system will provide the capability to select funds control reports at the branch, division, department and responsibility center levels.

III. DETAILED DESCRIPTION.

A. The UMR Funds Control Reporting outputs will be in the form of the following three reports.

B. THE FUNDS CONTROL REPORT, DEPARTMENT/DIVISION DETAIL.

1. Purpose. The Department/Division detail (cost center) report, as illustrated in Exhibit IV, provides the lowest level of management with the status of each individual document as to Authorization, Unfilled Requisitions/Consignments, Undelivered/Unfilled Orders; Accounts Payable, Expenditure, and Labor Charges. Computed data includes Total Obligations, Unobligated Balance, and Unreserved Balance by Department/Division and by Direct and Reimbursable Funds. A report will be prepared for each Department/Division. *Very not clear*

2. Preparation.

a. General. A report will be prepared for each Department/Division by Direct and Reimbursable funds. A balance at the beginning of the period, current transactions, and a balance at the end of the period will be shown for each columnar data element broken down by labor and material and other. Labor charges will be shown with a breakout of

regular and overtime labor. Reports will be prepared weekly and monthly.

b. Heading.

1. OB/Auth Holder. Enter the UIC and name of the activity for which the report is being prepared.

2. Appropriation. Enter the appropriation and subhead symbol identifying the approving authority and command responsibility for which the approved operation budget was granted.

3. Authorization Number (Auth No.). Enter the number of the authorization document.

4. Local Management Code (See Appendix B). Enter the appropriate four digit local management code and organization title.

5. Period Ending. Enter the last day of the period being reported. Include month and year.

6. Direct/Reimbursable. Enter the appropriate heading for the type of funds being reported.

c. Horizontal Alignment.

1. Column 1, Document Number - Enter the document number for the document being reported.

2. Column 2, Job Order Number - Enter the locally assigned job order number.

3. Column 3, Quantity/Hours - For purchase documents enter the quantity of items. For labor charges enter the total hours.

4. Column 4, Unfilled Requisitions - Enter the applicable dollar amount for those documents, or parts of documents, which are considered to be an unfilled requisition (formerly recorded as commitments).

5. Column 5, Unfilled Orders - Enter the applicable dollar amount for those documents, or parts of documents, which are considered to be an Unfilled Order.

6. Column 6, Accounts Payable - Enter the applicable dollar amount for those documents, or parts of documents, which are considered to be an Accounts Payable.

7. Column 7, Expenditures - Enter the applicable dollar amount for those documents, or parts of documents, which have been disbursed.

8. Column 8, Total Obligations - Enter the applicable dollar amount for those documents, or parts of documents, which have been obligated/expended.

9. Column 9, Percent Obligated End of Period (EOP) - Enter the percentage derived by dividing the Total Obligations by the Annual Plan. This computation will be done using the Balance EOP figures only.

10. Column 10, Amount Authorized - Enter the amount authorized for the applicable LMC or Segment. This amount is not directly related to a specific document number.

11. Column 11, Unobligated Balance - Enter the difference between the Amount Authorized less Total

Obligations. This amount is not directly related to a specific document number.

12. Column 12, Unreserved Balance - Enter the difference between the Unobligated Balance and the Unfilled Requisitions. This amount is not directly related to a specific document number.

d. Vertical Alignment

1. Balance Beginning of Period (BOP)

(a) Material and Other - Enter for material and other the balance at the beginning of the period being reported, under each applicable columnar data element.

(b) Labor - Enter for Labor the balance at the beginning of the period being reported, under each applicable columnar data element.

(c) Total - Enter the sum of 1(a) and 1(b).

2. Current Transactions - Enter by document number, all documents either produced or received by the department/division for which the report is prepared. Enter the appropriate dollar amounts under each applicable columnar heading. Non-preceded public vouchers will be included in the items listed as current transactions.

3. Labor Charges for the Period

(a) Regular - Enter the total regular labor charges incurred during the report period. Labor charges are optional except on a bi-weekly and end of month basis.

(b) Overtime - Enter the total over time labor charges incurred during the report period. Labor

charges are optional except on a bi-weekly and end of month basis.

4. Balance End of Period (EOP)

(a) Material and Other - Enter the computed material and other Balance EOP; Balance BOP plus or minus, Current Transactions, for each columnar data element.

(b) Labor - Enter the computed Labor Balance EOP, Balance BOP plus or minus Labor Charges for each columnar data element.

5. Annual Plan - Enter the annual obligation plan by LMC. It should be noted that this is not a mandatory item.

e. OPTARS

1. Special Instructions - Since not all LMC's will be issued an OPTAR for Labor, and Material and Other, or be issued an OPTAR at all, special instructions are provided below to cover these situations:

(a) OPTAR for Labor, and Material and Other - All Columnar data elements will contain entries for both Labor, and Material and Other as applicable.

(b) OPTAR for Material and Other Only - Columnar data elements one through nine will contain entries, as applicable, for both Labor, and Material and Other. Columnar data elements ten through twelve will contain entries only for material and other. Vertical lines, 1b, 3a and b, and 4b will be preceded by an asterisk to indicate that no Labor OPTAR has been given to this LMC.

(c) OPTAR for Labor Only - Columnar data elements one through nine will contain entries, as applicable, for both Labor, and Material and Other. Columnar data elements ten through twelve will contain entries only for labor. Vertical lines 1(a), 2, and 4(a) will be preceded by an asterisk to indicate that no Material and Other OPTAR has been given to this LMC.

(d) No OPTAR given - Columnar data element one through nine will contain entries, as applicable, for both Labor, and Material and Other. The remaining columnar data elements, ten through twelve, will be left blank.

C. FUND CONTROL REPORT, RESPONSIBILITY CENTER.

1. Purpose. The Fund Control Report, Responsibility Center, as illustrated in Exhibits II & III, provides the command comptroller, by Material and Other and Labor, with details by department as to authorizations, gross obligations, annual obligation plan and obligations as a percent of plan. A report for direct and reimbursable funds and an overall total report will be provided. Undistributed disbursements will be shown as a one line entry for direct funds only. Dollar amounts will be rounded to the nearest dollar.

2. Preparation

(a) General. Reports will be prepared weekly and monthly, showing for each department Material and Other and Labor funds.

(b) Heading

(1) OB/Auth Holder. Enter the UIC and name of the activity for which the report is being prepared.

(2) Appropriation. Enter the appropriation and subhead symbol identifying the approving authority and command responsibility for which the approved operating budget was granted.

(3) Authorization Number (Auth No). Enter the number of the authorization document.

(4) Period Ending - Enter the last day of the period being reported. Include month and year.

(c) Horizontal Alignment. Each of the following instructions will be applicable to direct and reimbursable and total reports.

(1) Column 1, Local Management Code (LMC) (See Appendix B) - Enter the applicable four digit local management code. It should be noted that the use of all four digits is not mandatory. For total report leave blank.

(2) Column 2, Department - Enter the applicable department title. For total report leave blank.

(3) Column 3, Authorizations Beginning of the Period - Enter the authorization received at the beginning of the report period.

(4) Column 4, Authorizations, Changes for the Period - Enter the changes to authorizations, received during the report period.

(5) Column 5, Authorizations, Total to Date - Enter the difference between Authorizations, Received plus or minus Authorizations, Changes for the Period.

(6) Column 6, Gross Obligations, Current Period -

Enter the obligations incurred during the current report period.

(7) Column 7, Gross Obligations, Fiscal Year

to Date - Enter the total gross obligations incurred.

Including column 6.

(8) Column 8, Unobligated Balance to Date -

Enter the difference between Authorizations, Net to Date minus Gross Obligations to Date.

(9) Column 9, Annual Obligation Plan - Enter

the annual obligation plan by department. It should be noted that this is not a mandatory item.

(10) Column 10, Obligations Percent to Plan -

Enter the percentage derived by dividing the Gross Obligations, to Date by the Annual Obligation plan.

(11) Column 11, Unfilled Requisitions - Enter

the Unfilled Requisitions incurred fiscal year to date.

(12) Column 12, Unreserved Balance - Enter the

difference between the Unobligated Balance minus the Unfilled Requisitions.

(d) Vertical Alignment Total Report

(1) Total Labor - Enter the Total Labor dollars

reported in the detail portion of the report by direct and reimbursable.

(2) Total Material and Other - Enter the Total

Material and Other dollars reported in the detail portion of the report by direct and reimbursable.

(3) Grand Total - Enter the sum of the Total Labor and Total Material and Other by direct and reimbursable.

(4) Undistributed Disbursements - Enter the net undistributed disbursements identified during the fiscal year (direct only). This amount is cumulative to date.

(e) Vertical Alignment Detail Report

(1) Department, Labor - Enter the applicable labor dollar amount for each department under each applicable columnar heading.

(2) Department, Material and Other - Enter the applicable Material and Other dollar amount for each department under each applicable columnar heading.

(3) Department, Total - Enter the sum of the Department, Labor and the Department, Material and Other.

(4) Subtotal by Local Management Code (LMC) - Enter a subtotal of the department totals, by each of the four digits of the LMC. It should be noted that the subtotals by LMC are not mandatory and will be selected by the user activity. Normally, subtotals will not be required below the first two digits of the LMC.

(f) Special Instructions - Since not all LMC's will be issued an OPTAR for Labor, and Material and Other, or be issued an OPTAR at all instructions are provided below to cover these situations:

(1) OPTAR for Labor, and Material and Other - All columnar data elements will contain entries for both labor, and material and other, as applicable.

(2) OPTAR for Material and Other Only -

Columnar data elements 6, 7, 9, 10 and 11 will contain entries, as applicable, for both labor, and material and other. Columnar data elements 3, 4, 5, 8 and 12 will contain entries only for material and other.

(3) OPTAR for Labor Only - Columnar data ele-

ments 6, 7, 9, 10 and 11 will contain entries, as applicable, for both Labor, and Material and Other. Columnar data elements 3, 4, 5, 8 and 12 will contain entries only for labor.

(4) No OPTAR given - columnar data elements,

6, 7, 9, 10 and 11 will contain entries, as applicalbe, for both Labor, and Material and Other. The remaining columnar data elements, 3, 4, 5, 8 and 12 will be left blank.

(5) Responsibility Center, Total Report - The

Responsibility Center, Total Report will contain only the following (see Exhibit II):

- (a) Total Labor Direct and Reimbursable
- (b) Total Material Direct and Reimbursable
- (c) Grand Total Direct and Reimbursable

This report will not show the detail by LMC and will be a summary of the Responsibility Center Direct and Reimbursable Reports. There will be entries, as applicable, in all columnar data elements.

D. FUND CONTROL REPORT, COMMANDING OFFICER SUMMARY

1. Purpose. The Fund Control Report, Commanding Officer Summary, as illustrated in Exhibit I, provides the

commanding officer with a single page report that shows him at a glance his financial position broken out by Labor, Material and Other and a subtotal with regard to allocations, obligations, unobligated balance, and undistributed disbursements.

2. Preparation

a. General. Reports will be prepared weekly and monthly showing for the activity, broken out by Labor, and Material and Other, net available authorizations, an annual obligation plan and obligations as a percent of plan. Dollar amounts will be rounded to the nearest dollar.

b. Heading

(1) OB/Auth Holder - Enter the UIC and name of the activity for which the report is being prepared.

(2) Appropriation - Enter the appropriation and subhead symbol identifying the approving authority and command responsibility for which the approved operating budget was granted.

(3) Authorization Number (Auth). Enter the number of the authorization document.

(4) Period Ending. Enter the last day of the period being reported. Include month and year.

c. Horizontal Alignment

(1) Column 1, NOA - Enter in this column all direct dollars broken out by labor, material and other and a subtotal.

(2) Column 2, Reimbursable - Enter in this column all reimbursable dollars broken out by Labor, Material and Other and a subtotal.

(3) Column 3, Total - Enter in this column the sum of columns one and two.

d. Vertical Alignment. Each of the following instructions will be applicable to both direct and reimbursable funds.

(1) Authorizations Available Beginning of the Period - Enter the dollar amount of authorizations received as of the beginning of the report period for direct and reimbursable programs and total authorizations received.

(2) Changes this Period - Enter the dollar amount of changes to authorizations received during the report period.

(3) Authorizations to Date - Enter the dollar amount derived by taking the Authorizations Available Beginning of the Period plus or minus the Changes this period.

(4) Gross Obligations to Date - Enter the total obligations incurred.

(5) Unobligated Balance - Enter the difference between the Authorizations to Date minus the Gross Obligations to Date.

(6) Unfilled Requisitions - Enter the total unfilled requisitions fiscal year to date.

(7) Net Available - Enter the difference between the Unobligated Balance minus the Unfilled Requisitions.

(8) Annual Obligation Plan - Enter the planned obligations for the fiscal year. It should be noted that this is not a mandatory field.

(9) Obligations as Percent of Plan - Enter the percentage derived by dividing the Gross Obligation to Date by the Annual Obligation Plan.

(10) Undistributed Disbursements EOP - Enter the total undistributed disbursements fiscal year to date, for direct only.

(11) Total Reimbursements Earned - Enter the total reimbursements earned fiscal year to date.

(12) Reimbursements Billed - Enter the total reimbursements billed fiscal year to date.

(13) Reimbursements Collected - Enter the Total Reimbursements collected.

(14) Reimbursements Unbilled - Enter the difference between Total Reimbursements Earned minus Reimbursements Billed.

IV. USES

A. FUNDS CONTROL

1. The funds Control Reports provide a means of controlling and monitoring commitments, obligations, and expenditures at various levels within the Command.

2. The Local Management Code (LMC), as discussed in Appendix B, provides the method for AAA reporting of data for OPTARS assigned to various cost center or functions within the Responsibility Center (see subpara III.B.e.).

B. TRANSACTION ANALYSIS

1. The Department/Division Detail Report provides data to trace obligations to source documents.

2. The Department/Division Detail Report presents the status of funds in the "bill paying" cycle.

C. FUND STATUS MONITORING

1. Funds control reports provide status of the periodic changes in authorized funds or OPTAR status.

2. The status of funds assigned to various organizational units (OPTAR) can be easily monitored providing a financial control tool for the activity commanding Officer (Responsibility Center Report).

3. The Commanding Officer summary provides a tool to monitor total obligation (section 3679 R.S. limitation) and compares the status against plan on a summary basis.

CHAPTER 3 - UMR FORMAT A

I. INTRODUCTION TO UMR - A

A. GENERAL DESCRIPTION

1. The Uniform Management Report-A, Exhibit V, will display the current month's data together with data for each preceding month on a single page, for each sot account, with quarterly, semi-annual and annual totals provided. Each page will consist of five sections of data. The frist section will depict work units, production rates, man-hour and man-month data. The second section will depict year-to-date planned work units. The third section will display the expenses by element, unit cost, prorated leave and staffing information. The fourth section will depict year-to-date budgeted expenses and unit cost. The fifth section will display undelivered/unfilled orders, unfilled requisitions/consignments and prior year expenses.

2. Reimbursables will be included in the total cost for each cost account and will be displayed as non-additives on a separate page immediately following the cost account where they occur. The total for direct costs to date will be displayed as a one line item.

3. Undelivered/unfilled orders, unfilled requisitions/consignments and prior year expenses will be displayed for each cost account, and will also be displayed for reimbursables.

4. Mechanized cards will be provided in the three card format as prescribed by the Financial Management of Resources (NAVSO P-3006-1) for current month transactions.

5. Adjustments may be made to prior month's entries so that corrections to prior month's data will not distort the figures for the month in which the correction is processed.

6. Civilian overtime man-months and expenses will be displayed each month at all report levels which will assist local managers in controlling overtime usage. *PR: 2nd*

7. The UMR will incorporate the DIMES concept of *MA =* "Earned Hours" and will utilize a Productive Effectiveness (PE) indicator to measure the ratio of man-hours earned on standards plus man-hours authorized on fixed allowances, derived from DIMES standards and allowances, or data derived from the use of other applied standards. *PR: 2nd*

8. Expense element data will be incorporated to provide the ability to satisfy the reporting requirements of NCIS (Navy Cost Information System).

9. The UMR design will provide for optional production of a report summarized at the budget line item level to assist the comptroller in the continuing budget review and in budget formulation. Budget line items vary by type of activity, and are summaries of RMS cost accounts into functional and statistical categories. The system will permit the activity to select the groupings of cost accounts that

summarize into each budget line item in order to satisfy the requirements of the various claimants/subclaimants.

B. DATA PROVIDED BY UMR-A

1. The Uniform Management Report-A is a performance report and will be summarized for each Department/Division (cost center) at the cost account and summary cost account level. Additional summaries will be made at the budget classification code, functional/subfunctional category, Department/Division, and the activity. The report will show by total and reimbursable funds, work unit data, expense data, and personnel staffing data. Expense information is broken out by the following data elements:

- a. civilian labor regular
- b. civilian labor overtime
- c. military
- d. commercial contract and other
- e. material

2. Military expenses are displayed as an add item and undelivered orders are provided in the trend section of the report. Production reporting includes the following data elements:

- a. work units
- b. backlog
- c. production rate
- d. man-hours expended
- e. fixed hours
- f. production effectiveness (P/E)

- g. man-months
- h. employee variance
- i. unit cost
- j. staffing data

3. In addition to the reports mentioned above there will be produced quarterly a budget line item (see glossary) report to assist in budget execution and tracking.

II. FEATURES OF UMR-A.

A. SYSTEM FEATURES.

1. Capability to provide data previously contained in the NAVCOMPT Forms 2168 and 2169 in a single report.

2. A display of management information which is not available on the NAVCOMPT Forms 2168/2169, e.g., obligations, production rates, man-month/year conversions, planned workload, daily workload, productive effectiveness, quarter and semi-annual summaries, leave data, and prior year data at the cost account level.

3. A display of data by month on a single page for each cost account with quarterly, semi-annual and annual totals provides information in a readily usable format which eliminates the need to refer to two or more reports and to transcribe data to worksheets to obtain required information.

4. Elimination of the need to maintain manual records to record work units and expenses by cost account on a monthly basis since all months in the current year are visually displayed for each cost account in the report. Savings

in statistical analysis time will be realized by eliminating the necessity to stratify like data by month on a manual basis to enable management to statistically evaluate trends and variations and to obtain data required for budget formulation/execution. In addition, the mechanization of this process will (a) reduce the possibility of errors in manual extraction; (b) free time for more productive analysis and utilization of the report; and (c) make the data available more quickly, and by producing multiple copies make the data available to various key management personnel at the same time.

5. Since the URM-A will display data by month for the entire year on one page, only the current month's report need be retained which will result in long term savings in filing, storage, and management of retained records.

6. Capability to retroactively correct prior month's data in the UMR-A to reflect actual performance for that month. This also eliminates the manual effort required to correct/annotate analysis sheets and charts maintained at the local activity and enhances the validity of trend data which is used in forecasting future requirements or in tracking budget execution.

7. The option to produce a report summarized at the budget line item level and/or at the expense element by functional/subfunctional category level will facilitate the budget formulation execution process at the local level as

well as the review process at the claimant/subclaimant and higher echelon levels.

B. REPORT FEATURES.

1. One of three report summaries will be produced. The reports differ only in level of detail visibility and level of summarization as follows:

a. Report Option 1: Will produce detail visibility to the cost account level with summarization at summary cost account, functional/subfunctional category, budget classification code and activity levels. This will normally be considered the hard copy report for the OB holder and funds grantor.

b. Report Option 2: Will produce detail visibility to the cost account and summary cost account level within department with summarization at the functional/subfunctional category, department, and activity levels.

c. Report Option 3: Will produce detail visibility to the cost account and summary cost account level within LMC with summarization at the functional/subfunctional category, division, department and activity levels.

d. Additionally, a report option may be selected to have UMR format A prepared for budget line items. Budget line items are summaries of RMS cost accounts, which are intended to describe an activity in terms of discrete functions. Since not all activities will group cost accounts in the same manner it will be necessary for each local user

to define his budget line items at the beginning of the fiscal year. This report will be printed in the same format as report A with the budget line item title shown in the heading. All data elements in the UMR will be summarized for this report.

2. For report options A functional/subfunctional category, local management (depending on report option), budget classification summary pages and a final summary page are generated excluding prior year cost and unfilled requisitions. These cost accounts are summarized individually at each cost account and summary level. Excluded from the summary pages and grand total, are the hours for holiday leave and terminal leave.. The fields, Daily Average Work Units, Backlog, and Production Rate are not printed on the summary pages. On the activity summary page the accumulated prorated leave data is subtracted from the accumulated staffing and total staffing data. This means on the activity summary page only, the civilian regular man-months data should equal the total staffing data. Consignments, prior year expenses and obligation data will appear as the last item of each page.

3. The hard copy report sent to higher headquarters will contain the following certification:

I certify that the total expenses in this report reconcile with NAVCOMPT 2199 and 2171 reports in accordance with paragraph 601-5b(4) of NAVSO P-3006-1, and that adjustments annotated in the previous months report have been

corrected in this report.

Signature _____

Rank/Title _____

4. Mechanized cards will be provided in the three card format as prescribed by the Financial Management of Resources (NAVSO P-3006-1) for current month transactions.

5. For report A, provision will be made to allow input for transfers to the UMR Master File. Adjustments will be allowed on any given month (on other than costs or hours). Transfers will be allowed only on prior months.

a. Transfer of hours and cost on prior month data.

Capability will be provided to transfer hours and cost on prior months data in order to adjust monthly trend data and to correct any UMR file out of balance conditions created by adjusting accounting data in the Job Order Reference file. The UMR transfer should be accomplished upon completion of the adjustment transactions through the Manpower Utilization and Control System program, the labor/fiscal file program and or the budget file program. Transfers will be allowed between two given months, cost accounts, functional/subfunctional categories and BCC's. A contra account entry will be program generated for the "From" and "To" side in order to allow transfers to be made without distorting the monthly Grand Total figures.

III. DETAILED DESCRIPTION OF UMR-A.

A. PURPOSE. The Uniform Management Report-A, as illustrated in Exhibit V, is designed for use at a large activity.

It provides management information with regard to production, military and civilian labor, gross obligations and personnel staffing. Additionally, undelivered orders, consignments and expense information are shown as separate data elements.

B. PREPARATION.

1. General. A report will be prepared for each Department/Division at the cost account and summary cost account level. Department/Division reports will also be summarized at the budget classification code and functional/subfunctional category level. This report will also be prepared for the activity with summaries as indicated above and an overall summary page for the entire activity. Reports will be provided for both total and reimbursable funds. Additionally, a report will be prepared by budget line item. The budget line item is used in budget execution and tracking and should be produced only quarterly. Since budget line items are made up of different cost accounts it will be necessary for each local user to define his budget line items at the beginning of the fiscal year.

As an added feature of this report users will have the ability to correct erroneous data entered in the report in the month that the error occurred rather than the month in which the error is discovered. These reports, with the exception of the Budget Line Item report, will be produced monthly.

2. Heading.

a. UIC - UIC and name of the activity for which the report is being prepared.

b. Appropriation - The appropriation and sub-head symbol identifying the approving and command responsibility for which the approved operating budget was granted.

c. Period Ending - The last day, month and year of the period being reported.

d. Operating Budget Number (OB No) The OB number.

e. Functional/Subfunctional Category Code (F/SFC) - The appropriate functional/subfunctional category code and title.

f. Department/Division - The department or division title and LMC for which the report is being produced (if applicable).

g. Cost Account (C/A) - The cost account or summary cost account code and title for which the report is being produced.

h. Budget Classification Code (BCC) - The appropriate budget classification code for which the report is being produced.

i. Total/Reimbursable - The appropriate heading for the type of funds being reported.

3. Horizontal Alignment Section 1

a. Column 1, Daily Average Work Units - The amount derived by dividing the work units by the work days in a month (program generated).

b. Column 2, Work Units - The number of actual work units accomplished during the reporting period.

c. Column 3, Backlog - The actual work units awaiting completion at the close of the reporting period.

d. Column 4, Production Rate - The number of work units accomplished per hour (col 2 ÷ col 5) (program generated).

e. Column 5, Man-hours Expended - The sum of military, civilian regular, civilian overtime and contract hours worked.

f. Column 6, Fixed Hours - The ratio of total actual hours worked on fixed allowances to actual hours worked as reported in NAVSUP MUACS or other manpower utilization reporting systems (program generated).

g. Column 7, Productive Effectiveness (P/E) - The ratio man-hours earned on standards plus man-hours authorized on fixed allowances to the actual man-hours expended. An asterisk will print alongside P/E when it is less than 90% or greater than 110% (program generated).

h. Column 8, Civilian Regular - The regular man-hours converted to man-months; civilian regular man-hours divided by working hours in a month (program generated).

i. Column 9, Civilian Overtime - The civilian overtime hours, converted to man-months; civilian overtime hours divided by working hours in a month (program generated).

j. Column 10, Military - The military hours, converted to man-months; military hours divided by working hours in a month (program generated).

k. Column 11, Contract - The contract hours, converted to man-months: contract hours divided by working hours in a month (program generated).

l. Column 12, Total - The sum of columns 8, 9, 10 and 11 (program generated).

m. Column 13, Employee Variance - The total actual man-hours worked, divided by the total man-hours available less 1.00 (PE-1.00) (program generated).

4. Horizontal Alignment Section 2

a. Column 1, Civilian Regular - The dollar amount of civilian regular labor expenses.

b. Column 2, Civilian Overtime - The dollar amount of civilian overtime labor expenses.

c. Column 3, Military - The dollar amount of military expenses.

d. Column 4, Commercial Contract and Other - The total dollar amount of commercial contract and other expenses.

e. Column 5, Material - The dollar amount of material expenses.

f. Column 6, Total - The sum of columns 1, 2, 3, 4 and 5.

g. Column 7, Undelivered Orders - The undelivered Orders remaining at the end of the report period.

h. Column 8, Unit Cost - The amount derived by dividing the total costs (column 6) by the work units (column 2, section 1) (program generated).

i. Column 9, Prorated Leave - The amount derived by the following computation: Total Leave (annual, sick, and admin), divided by total productive man-hours equals percent of proration multiplied by civilian regular man-months expended equals man-months of prorated leave (program generated).

j. Column 10, Staffing - The sum of prorated leave man-months (column 9, section 2) and civilian regular man-months (column 8, section 1) (program generated).

k. Column 11, Total Staffing - The sum of prorated leave man-months (column 9, section 2) civilian regular and overtime (columns 8 and 9, section 1) and military (column 10, section 1) (program generated).

5. Horizontal Alignment, Section 3

a. Column 1, Gross Obligations - The total gross obligations incurred during the report period and year to date.

b. Column 2, Consignments - The current balance of unfilled requisitions.

c. Column 3, Prior Year Expense - The prior year expenses incurred for the current report period and year-to-date.

6. Vertical Alignment, Sections 1 and 2

a. Month - Enter information, as appropriate, in each columnar data element opposite the applicable month, i.e., Jun, Aug, Dec, etc.

b. Qtr - Enter opposite the appropriate quarter, i.e., 1st Qtr, 2nd Qtr, 3rd Qtr, a total for that quarter with information, as appropriate, in each columnar data element. (For man-month data, this entry will be the average for the period.)

c. 1st Half - Enter, as appropriate, under each columnar data element, a total for the first half of the report year. (For man-month data, this entry will be the average for the period.)

d. Year-to-Date (YTD) - Enter, as appropriate, under each columnar data element, a total for the report, year-to-date. (For man-month data, this entry will be the average for the period.)

e. Annual Plan - Enter under each columnar data element, in sections 1 and 2 as desired, the annual plan. It should be noted that this plan may be entered in one of the following modes:

(1) The annual plan may be entered as one figure for the entire year. The system will take this annual amount, and it will be prorated at eight percent per month, nine percent in Sep, Dec, Mar and Jun, and accumulated on the report, or

(2) The annual plan may be entered by month. This will allow the user to take into consideration the peaks and valleys of his individual operation. These separate monthly figures will be accumulated on the report.

f. Direct Expenses - Under section 2 only, a separate total for direct expenses to date will be displayed by expense categories for each page of the report excluding reimbursables. No statistical data will be included in this entry.

IV. USES

A. FINANCIAL MANAGEMENT CONTROL

1. Cost Account Reports can be organized to provide reporting at the desired organizational level.

2. Local Management Codes (LMC), as discussed in Appendix B, provides the method for AAA reporting of data for OPTARS to various Cost Centers or functions within the Responsibility Center (see Report Options, sub para II.B.2. above).

3. The Responsibility Center report provides summarization at the activity level.

B. BUDGET FORMULATION

1. Reports provide historical costs and outputs. The vertical alignment provides trend data to aid in forecasting budget requirements.

2. Subfunctional Category "Z" provides historical trend data on reimbursables.

3. Staffing data is provided to assist in forecasting personnel requirements.

C. PERFORMANCE MEASUREMENTS

1. The Vertical Alignment provides comparison of year-to-date performance in comparison to the annual plan.

2. Productivity ratios (i.e., Daily Average Work units, Production Rate, Production Effectiveness, Unit Cost) assist in comparative analysis between periods.

D. MONITORING (Limitations, Targets and Restrictions)

1. Total Expense Targets (see Chapter 1, subpara II.D.4.b) can be monitored.

2. Total Maintenance of Real Property (MRP) expenses can be obtained by the summarization of "M1" Functional/Subfunctional Category cost account codes.

3. Assigning Local Management Codes (LMC) to a particular "pot of money" (ADP, Travel, MRP, etc.) can create reports covering areas of specific management concern.

4. Section 3 of the report provides Gross Obligations for monitoring obligational authority limits (section 3679 R.S. limitation, see Chapter 1 subpara II.D.4.a.).

5. Overtime can be monitored at all levels.

E. TREND ANALYSIS

1. Output/Input trends are highly visible.

2. Expense trends are highly visible.

3. Backlog trends provide aid in scheduling, forecasting, and personnel assignment.

4. Production Rates and Unit Costs are indicators of efficient and/or consistent use of resources.

F. VARIANCE ANALYSIS

1. Production Rates provide a measure of productivity. Changes in this rate signal changes in efficiency or work methods.

2. Fixed Hours percent and Productive Effectiveness columns provide indicators comparing labor input against standards. This ratio is developed utilizing DIMES standards. This ratio is developed utilizing DIMES standards and allowances or data derived from the use of other applied standards.

3. Employee Variance compares actual man-hours used to man-hours available.

CHAPTER 4 - UMR FORMAT B

I. INTRODUCTION TO UMR-B

A. GENERAL DESCRIPTION

Uniform Management Report - B is a scaled down version of Uniform Management Report - A and is provided for small activities which do not require extensive and detailed production and personnel staffing data. With these exceptions noted, the features of Uniform Management Report - B is the same as those delineated for UMR-A. (See Exhibit VI.)

B. DATA PROVIDED

1. The Uniform Management Report - B is a performance report patterned after the Uniform Management Report - A. However, the "B" report has been reduced in scope and is designed for use at a smaller activity. This report will be summarized for each Department/Division at the cost account and summary cost account level. Additional summaries will be made at the budget classification code, functional/subfunctional category, Department/Division and the activity. The report will show by total and reimbursable funds, work unit data, expense data and man-hour data. Expense information is broken out by the following data elements:

- a. civilian labor regular
- b. civilian labor overtime
- c. commercial contract
- d. material
- e. other

2. Military expenses are displayed as an add item and unfilled orders are provided in the trend section of the report. Production reporting includes the following data elements:

- a. actual work units
- b. planned work units
- c. percent to plan
- d. man-hours expended
- e. unit cost

3. In addition to the reports mentioned above there will be produced quarterly a budget line item (see Glossary) report to assist in budget execution and tracking.

II. FEATURES OF UMR-B.

A. SYSTEM FEATURES

1. Capability to provide data previously contained in the NAVCOMPT Form 2168 and 2169 in a single report.

2. A display of management information which is not available on the NAVCOMPT Forms 2168/2169, e.g., planned workload, percentage ratio of actual to planned work units, quarter and semi-annual summaries, and prior year data at the cost account level.

3. A display of data by month on a single page for each cost account with quarterly, semi-annual and annual totals provides information in a readily usable format which eliminates the need to refer to two or more reports and to transcribe data to worksheets to obtain required information.

4. Elimination of the need to maintain manual records to record work units and expenses by cost account on a monthly basis since all months in the current year are visually displayed for each cost account in the report. Savings in statistical analysis time will be realized by eliminating the necessity to stratify like data by month on a manual basis to enable management to statistically evaluate trends and variations and to obtain data required for budget formulation/execution. In addition the mechanization of this process will (1) reduce the possibility of errors in manual extraction; (2) free time for more productive analysis and utilization of the report; and, (3) make the data available more quickly, and by producing multiple copies make the data available to various key management personnel at the same time.

5. Since the UMR reports B will display data by month for the entire year on one page, only the current month's report need be retained which will result in long term savings in filing, storage and management of retained records.

6. Capability to retroactively correct prior month's data in the UMR-B to reflect actual performance for that month. This also eliminates the manual effort required to correct/annotate analysis sheets and charts maintained at the local activity and enhances the validity of trend data which is used in forecasting future requirements or in tracking budget execution.

7. The option to produce a report summarized at the budget line item level will facilitate the budget formulation/execution process at the local level as well as the review process at the claimant/subclaimant and higher echelon levels.

B. REPORT FEATURES

1. One of three report summaries will be produced. The reports differ only in level of detail visibility and level of summarization as follows:

a. Report Option 1: Will produce detail visibility to the cost account level with summarization at summary cost account, functional/subfunctional category, budget classification code and activity levels. This will normally be considered the hard copy report for the OB holder and funds grantor.

b. Report Option 2: Will produce detail visibility to the cost account and summary cost account level within department with summarization at the functional/subfunctional category, department, and activity levels.

c. Report Option 3: Will produce detail visibility to the cost account and summary cost account level within LMC with summarization at the functional/subfunctional category, division, department and activity levels.

d. Additionally, a report option may be selected to have UMR format B prepared for budget line items. Budget line items are summaries of RMS cost accounts, which are intended to describe an activity in terms of discrete functions.

Since not all activities will group cost accounts in the same manner it will be necessary for each local user to define his budget line items at the beginning of the fiscal year. This report will be printed in the same format as report B with the budget line item title shown in the heading. All data elements in the UMR will be summarized for this report.

2. For report option B functional/subfunctional category, local management (depending on report option), budget classification summary pages and a final summary page are generated excluding prior year cost and unfilled requisitions. These cost accounts are summarized individually at each cost account and summary level. Excluded from the summary pages and grand total are the hours for holiday leave and terminal leave. Consignments, prior year expenses and obligation data will appear as the last item of each page.

3. The hard copy report sent to higher headquarters will contain the following certification.

"I certify that the total expenses in this report reconcile with NAVCOMPT 2199 and 2171 reports in accordance with paragraph 601-5b(4) of NAVSO P-3006-1, and that adjustments annotated in the previous months report have been corrected in this report.

Signature _____

Rank/Title _____"

4. Mechanized cards will be provided in the three card format as prescribed by the Financial Management of Resources (NAVSO P-3006-1) for current month transactions.

5. For reports B, provision will be made to allow input for transfers to the UMR Master File. Adjustments will be allowed on any given month (on other than costs or hours). Transfers will be allowed only on prior months.

a. Transfer of hours and cost on prior month data.

Capability will be provided to transfer hours and cost on prior months data in order to adjust monthly trend data and to correct any UMR file out of balance conditions created by adjusting accounting data in the Job Order Reference file. The UMR transfer should be accomplished upon completion of the adjustment transactions through the Manpower Utilization and Control System program, the labor/fiscal file program and or the budget file program. Transfers will be allowed between two given months, cost accounts, functional/subfunctional categories and BCC's. A contra account entry will be program generated for the "From" and "To" side in order to allow transfers to be made without distorting the monthly Grand Total figures.

III. DETAILED DESCRIPTION OF UMR-B.

A. PURPOSE - The Uniform Management Report - B, as illustrated in Exhibit VI, is designed for use at a small activity. It provides management information with regard to work units, military and civilian labor, and gross obligations. Additionally, undelivered orders, consignments and expense information are shown as separate data elements. It should be noted that this report is an alternative to the Uniform

Management Report - A and not an additional reporting requirement.

B. PREPARATION

1. General. A report will be prepared for each Department/Division at the cost account and summary cost account level. Department/Division reports will also be summarized at the budget classification code and functional/subfunctional category level. This report will also be prepared for the activity with summaries as indicated above and an overall summary page for the entire activity. Reports will be provided for both total and reimbursable funds. Additionally, a report will be prepared by budget line item. The budget line item is used in budget execution and tracking and should be produced only quarterly. Since budget line items are made up of different cost accounts, it will be necessary for each local user to define his budget line items at the beginning of the fiscal year. As an added feature of this report, users will have the ability to correct erroneous data entered in the report in the month that the error occurred rather than the month in which the error is discovered. These reports, with the exception of the Budget Line Item report, will be produced monthly.

2. Heading

a. UIC - Enter the UIC and name of the activity for which the report is being prepared.

b. Appropriation - Enter the appropriation and subhead symbol identifying the approving and command

responsibility for which the approved operating budget was granted.

c. Period Ending - Enter the last day, month and year of the period being reported.

d. Operating Budget Number (OP No.) - Enter the OB number.

e. Functional/Subfunctional Category Code (F/SFC) - Enter the appropriate functional/subfunctional category code and title.

f. Department/Division - Enter the department or division title and LMC for which the report is being prepared (if applicable).

g. Cost Account (C/A) - Enter the cost account or summary cost account code and title for which the report is being prepared.

h. Budget Classification Code (BCC) - Enter the appropriate budget classification code for which the report is being prepared.

i. Total/Reimbursable - Enter the appropriate heading for the type of funds being reported.

3. Horizontal Alignment Section 1

a. Column 1, Actual Work Units - Enter the number of actual work units accomplished during a reporting period.

b. Column 2, Planned Work Units - Enter the planned work units by month.

c. Column 3, Percent Work Units - Enter the percentage derived by dividing the actual work units by the planned work units (program generated).

- d. Operating Budget Number (OP No.) - Enter the OB number.
 - e. Functional/Subfunctional Category Code (F/SFC) - Enter the appropriate functional/subfunctional category code and title.
 - f. Department/Division - Enter the department or division title and LMC for which the report is being prepared (if applicable).
 - g. Cost Account (C/A) - Enter the cost account or summary cost account code and title for which the report is being prepared.
 - h. Budget Classification Code (BCC) - Enter the appropriate budget classification code for which the report is being prepared.
 - i. Total/Reimbursable - Enter the appropriate heading for the type of funds being reported.
4. Horizontal Alignment Section
- a. Column 1, Actual Work Units - Enter the number of actual work units accomplished during a reporting period.
 - b. Column 2, Planned Work Units - Enter the planned work units by month.
 - c. Column 3, Percent Work Units - Enter the percentage derived by dividing the actual work units by the planned work units (program generated).
 - d. Column 4, Civilian Regular Man-Hours - Enter the total civilian regular man-hours worked.
 - e. Column 5, Civilian Overtime Man-Hours - Enter the total civilian overtime hours worked.

f. Column 6, Military Man-Hours - Enter the total military man-hours worked.

g. Column 7, Contract Man-Hours - Enter the total contractor man-hours worked.

h. Column 8, Total Man-Hours - Enter the total of columns 4, 5, 6, and 7.

4. Horizontal Alignment Section 2

a. Column 1, Civilian Regular - Enter the dollar amount of civilian regular labor expenses.

b. Column 2, Civilian Overtime - Enter the dollar amount of civilian overtime labor expenses.

c. Column 3, Military - Enter the dollar amount of military expenses.

d. Column 4, Commercial Contract - Enter the dollar amount of commercial contract expense.

e. Column 5, Material - Enter the dollar amount of material expenses.

f. Column 6, Other - Enter the dollar amount of other expenses.

g. Column 7, Total - Enter the total of columns 1, 2, 3, 4, 5, and 6.

h. Column 8, Undelivered Orders - The undelivered orders remaining at the end of the report period.

i. Column 8, Unit Cost - Enter the amount derived by dividing the total costs (column 7) by the work units (column 1, section 1) (program generated).

5. Horizontal Alignment Section 3

a. Column 1, Gross Obligations - Enter the total gross obligations incurred during the report period and year-to-date.

b. Column 2, Consignments - Enter the current balance of unfilled requisitions.

c. Column 3, Prior Year Expenses - Enter the prior year expenses incurred for the current report period and year-to-date.

6. Vertical Alignment, Sections 1 and 2

a. Month - Enter information, as appropriate, in each columnar data element opposite the applicable month, i.e., Jun, Aug, Dec, etc.

b. Qtr - Enter opposite the appropriate quarter, i.e., 1st Qtr, 2nd Qtr, 3rd Qtr, a total for that quarter with information, as appropriate, in each columnar data element. (For man-month data, this entry will be the average for the period.)

c. 1st Half - Enter, as appropriate, under each columnar data element a total for the first half of the report year. (For man-month data, this entry will be the average for the period.)

d. Year-to-Date (YTD) - Enter, as appropriate, under each columnar data element a total for the report, year-to-date. (For man-month data, this entry will be the average for the period.)

e. Annual Plan - Enter under each columnar data element, in sections 1 and 2 as desired, the annual plan. It should be noted that this plan may be entered in one of the following modes:

(1) The annual plan may be entered as one figure for the entire year. The system will take this annual amount and it will be prorated at eight percent per month, nine percent in Sept, Dec, Mar, and Jun, and accumulated on the report, or

(2) The annual plan may be entered by month. This will allow the user to take into consideration the peaks and valleys of his individual operation. These separate monthly figures will be accumulated on the report.

f. Direct Expenses - Under Section II only, a separate total for direct expenses to date will be displayed by expense categories for each page of the report excluding reimbursables. No statistical data will be included in this entry.

IV. USES

A. FINANCIAL MANAGEMENT CONTROL

1. Cost Account Reports can be organized to provide reporting at the desired organization level.

2. Local Management Codes (LMC), as discussed in Appendix B, provides the method for AAA reporting of data for OPTARS to various Cost Centers or functions within the Responsibility Center (see Report Options, subpara. II.B.2 above).

3. The Responsibility Center report provides summarization at the activity level.

B. BUDGET FORMULATION

1. Reports provide historical cost and outputs. The vertical alignment provides trend data to aid in forecasting budget requirements.

2. Subfunctional Category "Z" provides historical trend data on reimbursables.

C. PERFORMANCE MEASUREMENT

1. The horizontal alignment allows comparison of monthly workunit (output) and man-hour (input) performance to plan.

2. The Vertical Alignment provides comparison of year-to-date performance to the Annual Plan for work units, man-hours and expenses.

D. MONITORING (Limitations, Targets, and Restrictions)

1. Total Expense Targets (see Chapter 1, subpara II.D.4.b) can be monitored.

2. Total Maintenance of Real Property (MRP) expenses can be obtained by the summarization of "M1" Functional/Subfunctional Category Cost Account Codes.

3. Assigning Local Management Codes (LMC) to a particular "pot of money" (ADP, Travel, MRP, etc.) can create reports covering areas of specific management concern.

4. Section 3 of the report provides Gross Obligations for Monitoring Obligational Authority limits (section 3679 R.S., see chapter 1 subpara II.D.4.a.).

5. Overtime can be monitored at all levels.

E. TREND ANALYSIS

1. Output/Input trends are highly visible.

2. Expense trends are highly visible.

3. Relative cost (unit cost) trends are presented as an indication of efficient and/or consistent use of resources.

CHAPTER 5 - UMR FORMAT C

I. INTRODUCTION

A. GENERAL DESCRIPTION

1. The Uniform Management Report-C (UMR-C) displays cumulative, year-to-date data for each Expense Element (EE) within each Cost Account (CA) for each Cost Center and Responsibility Center. (See Exhibits VII, VIII, and IX.)

2. Cost Center and Responsibility Center reports are divided into two sections, Direct and Reimbursable. A Grand Total Cost Center/Responsibility Center line will display the total of both Direct and Reimbursable costs under each column of the report.

3. UNDELIVERED ORDERS will be displayed to EXPENSE ELEMENT level.

4. CONSIGNMENTS will be displayed to each COST ACCOUNT level.

5. Mechanized cards will be provided in the three card format as prescribed by the Financial Management of Resources (NAVSO P-3006-1) for current month transactions.

6. As all data on the UMR-C report will be cumulative year-to-date, adjustments to errors for prior months will automatically be accepted into the reporting system, and the report will be in balance with Fiduciary reports at all times.

7. PLANNED ANNUAL EXPENSES can be programmed to Expense Element or Cost Account level, summarized to FC/BCC, as required. Actual Year-to-Date Expenses will be displayed to Expense Element level, summarized to Cost Account/FC/BCC.

8. Prior Years' Expenses are displayed to Expense Element level within Cost Account/FC/BCC. (See Appendix C.)

9. Year-to-date GROSS ADJUSTED OBLIGATIONS are displayed to Expense Element level within Cost Account/FC/BCC. This column represents the total of Cumulative Year-to-Date EXPENSES, minus Military Expense and Prior Years' Expense (both displayed individually for visual requirements) plus UNDELIVERED ORDERS.

10. The UMR-C design provides for two additional Recap reports. The format differs from the Cost Center/Responsibility Center UMR-C in that the description of Cost Accounts is deleted, and CONSIGNMENTS are displayed at EXPENSE ELEMENT level. Totals for the first Recap are Expense Elements within Functional/Subfunctional Category within EOB/UIC. Totals for the second Recap are Expense Elements within Functional/Subfunctional Category within BCC within EOB/UIC. These Recaps may be utilized for budget execution and analysis.

B. DATA PROVIDED BY UMR-C

1. The Uniform Management Report - C is a performance report and will be summarized for each Cost Center manager, along with the activity summarization. Cumulative fiscal year to date data will be provided at cost account, summary cost account, and expense element levels. Additional

summaries will be made at the budget classification code, functional/subfunctional category, cost center and the activity level. The report will display a separate print out for reimbursable and direct, man-hour, work unit and expense data. UMR-C information is broken out by the following data elements:

- a. Man Hours
- b. Work Units
- c. Work Unit Cost
- d. Actual Expense
- e. Planned Work Units
- f. Planned Expense
- g. Prior Year Expense
- h. Unfilled Orders
- i. Gross Obligations
- j. Unfilled Requisitions/Consignments

2. Uniform Management Report - C includes an option for a recapitulation summary at BCC, FC/SFC, E/E level.

II. FEATURE OF UMR-C - The UMR-C is an EXPENSE/OBLIGATION/PERFORMANCE report combined into one report. The versatility of the report is enhanced by the fact that information is available to detail level for both RMS Expense and NOA obligation analysis by Managers.

A. SYSTEM FEATURES

1. Capability exists to provide data previously contained in NAVCOMPT Forms 2168/2169 in a single report.

2. EXPENSE ELEMENTS are displayed INDIVIDUALLY. The 2168/69 reports combine certain expense elements. Information is available at Expense Element level for Undelivered Orders, Prior Years' Expenses, Planned Expenses and Actual Expenses.

3. Military Man Hours and Expenses are displayed to Expense Element level, and are included in Work Unit Costs, but excluded in Year-to-date Obligations.

4. Prior Years' Expenses are displayed in a separate column to Expense Element level, giving Budget personnel the flexibility to exclude these expenses when utilizing the report for NOA budget visibility. Yet, the Prior Years' Expenses are included for Expense Reporting, and for calculating a Work Unit Cost.

5. Adjustments to errors for prior months are automatically input into the system, inasmuch as the report is cumulative, year-to-date. The report remains in balance with Fiduciary reports.

6. The report is not voluminous. However, all information required in reporting by the P-3006-1 is prominently displayed, easy to read and analyze, and presents year-to-date account of all EXPENSES and OBLIGATIONS charged to an Expense Operating Budget and its Cost Centers.

7. As the report is CUMULATIVE, year-to-date, only the most current report can be utilized for accounting, budget execution, and tracking. The final report of a Fiscal Year is an ideal tool for Budget and statistical analyses,

as it contains a cumulative year-to-date visibility of Planned and Actual Expenses and Work Units, the remaining Undelivered Orders to Expense Element level, and the remaining Consignments to Cost Account level. It also contains the Fiscal Year-to-Date Gross Adjusted Obligation from Expense Element, summarized to BCC at EOB/UIC level. This represents a great improvement over the 2168/69/71 reporting system, particularly where specific expense elements and cost accounts requiring special scrutiny in the Accounting and Budgeting areas (i.e. Public Works utilities area, where all planned and actual expenses are defined and accounted for both in Expenses and Obligations to the Expense Element/Cost Account level).

8. The management of fenced areas, such as travel, is made easier, as the expense element "E", for travel, now has visibility at cost account level, and can be summarized at FC/BCC level. Under the 2168/69 reporting expense element "E" is combined with other expense elements, rendering the reports useless to analyses of travel.

9. The report is designed so that variations and summarizations of the report can be produced to benefit any EOB's unique requirements. Since it displays all required P-3006-1 reporting data to the lowest element, Expense Element, various summarizations of the data can be made. There is no "hidden" or combined data information which requires manual extraction by management.

10. NO ADDITIONAL input of data is required at field level to produce the UMR-C, and its optional Recap reports. Current information input for the production of the 2168/69/71 is all that is required to produce the UMR-C.

B. REPORT FEATURES

1. Uniform Navy-Wide Resource Management Reporting outputs will be in the form of two reports. Each of the reports will print a minus sign beside credit amounts, and the pages of the reports will be numbered.

a. The Cost Center/Responsibility Reports will be produced monthly. Each report is divided into two sections, Direct and Reimbursable. Detail visibility is as follows: EXPENSE ELEMENT within CA/FC/BCC to Cost Center/Responsibility Center level. These will be the hard copy reports submitted monthly to Cost Center/Responsibility Center managers.

b. Additionally, the optional Recap reports can be programmed for budget execution and tracking. The First Recap is summarized to Expense Element within FC within EOB/UIC. The Second Recap is summarized to Expense Element within FC within BCC within EOB/UIC. As these Recaps are Cumulative Fiscal Year-to-date, to dollars and cents, they display all the 2171 data, plus the added advantage of other data. These recaps balance to the 2171 and the Fiduciary Reports.

2. Mechanize cards are produced in the three card format as prescribed by the Financial Management of Resources (NAVSO P-3006-1) for current month transactions.

III. DETAILED DESCRIPTION OF UMR-C.

A. PURPOSE. The Uniform Management Report - C, illustrated in Exhibits VII, VIII, and IX, provides management information with regard to cumulative fiscal year-to-date expenses, undelivered orders and gross adjusted obligations by cost account at the expense element level. It will be produced monthly for the cost center and the responsibility center and summarized by expense element for the Operating Budget.

B. PREPARATION.

1. General. This report provides details as to cumulative fiscal year-to-date man-hours, work units planned and accomplished, work unit cost and consignments at the cost account level. It also provides actual and planned expenses, prior year resources applied, undelivered orders, and fiscal year-to-date gross adjusted obligations at the cost account/expense element level. A separate report for each cost center divided into two sections, direct and reimbursable, both containing all pertinent data stated above, will be produced. Expenses will be accumulated on a year-to-date basis by expense element within cost account within functional/subfunctional category within budget classification code within direct/reimbursable code (D/R code). The responsibility center report will represent a summary of all cost centers reports and will be divided into two parts, direct and reimbursable.

2. Heading (responsibility center and cost center are identical, Exhibits VII, VIII).

a. From - The name, address and UIC of the authorization accounting activity preparing the report.

b. To - The name, address and UIC of the activity to receive the report.

c. Report - Place an "X" in the Cost Center block or Responsibility Center block, as appropriate.

d. Appropriation - Enter the O&M appropriation and subhead symbol identifying the approving authority and command responsibility for which the approved operating budget was granted.

e. Period Ending - Enter the last day of the period being reported.

f. Submission Date - Enter submission date of the report.

g. OB Holder - Enter the name, address, and unit identification code of the operating budget holder.

h. OB Grantor - Enter the name, address and unit identification code of the operating budget grantor.

i. Report - Insert an "X" in Direct or Reimbursable block as applicable.

j. Cost Center - Enter the name of the cost center for cost center reporting. Leave blank for responsibility center reporting.

k. Reporting Officer - Enter typed name and grade/rank of the reporting fiscal officer and signature.

3. Horizontal Alignment. (Responsibility center and cost center are identical.)

a. Column 1, Budget Classification Code (BCC).

Enter the applicable budget classification codes assigned by the claimant.

b. Column 2, Functional/Subfunctional Category Code = Enter the applicable functional and subfunctional categories.

c. Column 3, Cost Account - Enter the detail or summary cost account code for which the report is being produced.

d. Column 4, Description - Enter the title of the cost account.

e. Column 5, Consignments - Enter the current balance of consignments at cost account level.

f. Column 6, Expense Element - Enter the expense element code. (See Appendix C.)

g. Column 7, Fiscal Year-to-Date Actual Man-Hours - Enter total man-hours including overtime applied to applicable expense elements, cumulative to date.

h. Column 8, Planned Annual Work Units - Enter the annual budgeted work units by cost account.

i. Column 9, Fiscal Year-to-Date Actual Work Units - Enter work units as required for each cost account in column 3; otherwise leave blank.

j. Column 10, Work Unit Cost - Actual unit cost is obtained by dividing Fiscal Year-to-Date Expense (Column 12)

including expense element A by Fiscal Year-to-Date Actual Work Units (Column 9). Costs will be accumulated to three decimals.

k. Column 11, Planned Annual Expense - Enter annual budgeted expenses applicable to the cost account.

l. Column 12, Fiscal Year-to-Date Expenses - Enter all expenses. (Includes current year new obligational authority expenses, prior year resources applied, and military expenses to the expense element, within cost account, within functional/subfunctional category, within BCC).

m. Column 13, Prior Year Expense - Enter expenses fiscal year-to-date for prior years resources applied to the expense element within cost account within functional/subfunctional category, within BCC.

n. Column 14, Undelivered Orders - Enter total of undelivered orders at the end of the reporting period to the expense element within cost account within functional/subfunctional category, within BCC.

o. Column 15, Fiscal Year-to-Date Gross Adjusted Obligations - Enter total of Column (12) minus Column (13) plus Column (14) for all expense elements except expense element A. Column (15) will be blank in all instances for expense element A and prior year expenses. Totals will be entered by expense element within cost account within functional/subfunctional category, within BCC.

4. Vertical Alignment (Cost Center, Exhibit VII).

Within each cost center, data will be listed by (major to minor) D/R code, budget classification code, the functional/subfunctional category code, cost account code, and the expense element code. Expense elements will be summarized at the functional/subfunctional category and the D/R total levels. The report sequence is:

MAJOR - Fiscal Year

FIRST INTERMEDIATE - UIC of Budget Holder

SECOND INTERMEDIATE - Cost Center

THIRD INTERMEDIATE - Budget Classification Code

FOURTH INTERMEDIATE - Functional/Subfunctional

Category (SFC). SFC "Z"

will be used to produce the
reimbursable report.

FIFTH INTERMEDIATE - Cost Account Code

MINOR - Expense Element (See Appendix C).

Each section of the report will contain the following totals:

FIRST LINE TOTAL - To expense element. (Columns
(8), (9), and (10) will always
be blank.) (See Appendix C.)

SECOND LINE TOTAL - To 4 digit cost account (in-
cludes the total of all expense
elements within the 4 digit
cost account.)

THIRD LINE TOTAL - By functional/subfunctional cate-
gory by expense element. (Columns

(8), (9), and (10) will always be blank.)

FOURTH LINE TOTAL - Functional/subfunctional category grand total.

FIFTH LINE TOTAL - By budget classification code grand total (includes the total of all expense elements, within all functional/subfunctional categories for each budget classification code). (Columns (8), (9), and (10) will always be blank).

SIXTH LINE TOTAL - By cost center by expense element (includes the total of all expense elements within that section of the report). Columns (8), (9), and (10) will be always blank.

SEVENTH LINE TOTAL - Cost center grand total (at end of cost center only). (Columns (8), (9), and (10) will always be blank).

NOTE: When all totals for a given line are zero, no line is printed.

5. Vertical Alignment (Responsibility Center, Exhibit VIII.) Within each responsibility center, data will be listed by the budget classification code, the functional

category code, and the cost account code. Expense elements will be summarized at the functional/subfunctional category and the D/R total levels. The report sequence is as follows:

MAJOR - Fiscal Year

FIRST INTERMEDIATE - UIC of Budget Holder

SECOND INTERMEDIATE - Budget Classification Code

THIRD INTERMEDIATE - Functional/Subfunctional Category. NOTE: Subfunctional category "Z" only will be used to produce the Reimbursable section of the report. All other subfunctional categories will be used to produce the Direct section of the report.

FOURTH INTERMEDIATE - Cost Account Code

FIFTH INTERMEDIATE - Expense Element (See Appendix c)

Each section of the report will contain the following totals:

FIRST LINE TOTAL - Expense element (Columns (8), (9), and (10) will always be blank)

SECOND LINE TOTAL - To 4 digit cost account

THIRD LINE TOTAL - Functional/Subfunctional Category by Expense Element.
(Includes the totals of all expense elements within the cost accounts within the

functional/subfunctional to
expense element total.) NOTE:
Columns (8), (9), and (10)
will always be blank.

FOURTH LINE TOTAL - Functional/Subfunctional
Category Grand Total. NOTE:
Columns (8), (9), and (10)
will always be blank.

FIFTH LINE TOTAL - to Budget Classification Code
Grand Total. (Includes the total
of all expense elements within
all cost accounts, within all
functional/subfunctional cate-
gories within the budget classi-
fication code.) NOTE: Columns
(8), (9), and (10) will always
be blank.

SIXTH LINE TOTAL - UIC Grand Total

6. Recapitulation Report (Exhibit IX).

a. Heading

(1) From - The name, address and UIC of the
authorization accounting activity preparing the report.

(2) To - The name, address and UIC of the
activity to receive the report.

(3) Report - Place "X" in the cost center block
or responsibility center block, as appropriate.

(4) Appropriation - Enter the O&M appropriation and subhead symbol identifying the approving authority and command responsibility for which the approved operating budget was granted.

(5) For Period Ending - Enter the last day of the period being reported.

(6) Submission Date - Enter submission date of the report.

(7) OB Holder - Enter the name, address and unit identification code of the operating budget holder.

(8) OB Grantor - Enter the name, address and unit identification code of the operating budget grantor.

(9) Report Section - Insert "X" in Direct or Reimbursable block as appropriate.

(10) Cost Center - Enter name of cost center when appropriate.

(11) Reporting Officer - Enter typed name and grade/rank of the reporting fiscal officer.

b. Horizontal Alignment -

(1) Column 1, Budget Classification Code - Enter the applicable budget classification code assigned by the claimant.

(2) Column 2, Functional Category - Enter the one digit functional category indicator.

(3) Column 3, Subfunctional Category - Enter the one digit subfunctional category indicator.

(4) Column 4, Expense Element - Enter the expense element code. (See Appendix C.)

(5) Column 5, Description - Enter description of expense element.

(6) Column 6, Consignments - Enter the current balance of consignments by expense element within cost account - within functional/subfunctional category, within BCC.

(7) Columns 7 through 15 - Same as Cost Center Report and Responsibility Center Report.

c. Vertical Alignment - Within each UIC, data will be listed by (major to minor) budget classification code, functional category, subfunctional category and expense element. Expense elements will be summarized at the subfunctional category, functional category, budget classification code and UIC levels. The report will contain the following totals:

FIRST LINE TOTAL - By subfunctional category

SECOND LINE TOTAL - By functional category by
expense element

THIRD LINE TOTAL - By budget classification code
by expense element

FOURTH LINE TOTAL - By UIC by expense element
(see Appendix C).

IV. USES

A. FINANCIAL MANAGEMENT CONTROL

1. Cost Account Reports can be organized to provide reporting at the desired organization level.

2. Local Management Codes (LMC), as discussed in Appendix B, provides the method for AAA reporting of data for OPTARS to various Cost Centers or functions within the Responsibility Center.

3. The Responsibility Center report provides summarization at the activity level.

4. The Recapitulation Report provides Expense Element (see Appendix C) totals at the Responsibility Center level providing summary data for command use for those expense elements of concern to management (such as travel).

B. BUDGET FORMULATION

1. End of year reports provide, both at the Cost Center and Responsibility Center level, historical costs and outputs (work units). Expense element breakdowns can be easily summarized for comparability with the budget format (civilian labor equals expense Element U, etc.).

2. The report separates direct expenses from reimbursable expenses.

C. PERFORMANCE MEASUREMENT

1. The reports compare, side by side, accumulated performance with the annual plans for work units and expenses.

D. MONITORING (Limitation, Targets, and Restrictions)

1. Total Expense Targets (see Chapter 1, subpara II.D.4.b) can be monitored.

2. Total Maintenance of Real Property (MRP) expenses can be obtained by the summarization of "M1" Functional/Subfunctional Category Cost Account Codes (see subpara III.B.4 4th intermediate above).

3. Total Travel Expenses and Obligations are visible (Expense Element E) at both the Cost Center and Responsibility Center level.

4. Areas of interest identifiable by Expense Element within Cost Accounts are now visible for monitoring.

5. Year-to-date obligations subject to section 3679 R.S. limitations, are visible to the Operating Budget Holder (see Chapter 1 subpara II.D.2.d.).

CHAPTER 6 - UMR FORMAT D

I. INTRODUCTION

A. GENERAL DESCRIPTION.

1. Uniform Management Report-D is a two part report. The Expense Operating Budget Report (NAVCOMPT Form 2168) displays detailed data as to work units completed, military/civilian man-hours and accrued expenses, material/supplies, commercial contract and other expenses statified by Cost Account. (See Exhibit X.)

2. The elements listed above will be arrayed separately but sequentially by direct and reimbursable expenses at the functional category/subfunctional category (FC/SFC) and Cost Account level. Following the sequential display of direct and reimbursable expenses, a combined amount will be depicted by Cost Account for each FC/SFC and Budget Classification Code (BCC).

3. Prior year expense, unfilled requisitions/consignments and undelivered orders will be displayed at the Subfunctional Category Level.

4. The Performance Report (NAVCOMPT Form 2169) represents the second part of UMR-D. The sequencing of direct and reimbursable expenses is the same as described in paragraph 2 above. The report includ-s a display of actual work units compared to plan, summarized accrued expenses compared to planned expenses, with a percent indicator of actual to planned. (See Exhibit XI.)

B. CONTENT OF REPORT

1. The Expense Operating Budget Report (NAVCOMPT Form 2168) displays cumulative to date information on work completed and expenses incurred summarized by activity and cost center. Additional summaries are provided by budget classification code, functional/subfunctional category, cost account and summary cost account. Direct and reimbursable data is displayed sequentially by FC/SFC and cost account within BCC.

a. The NAVCOMPT Form 2168 expense information is broken out by the following data elements:

- (1) Military Service
- (2) Civilian Labor
- (3) Material and Supplies
- (4) Commercial Contracts
- (5) Other

b. Non financial data includes:

- (1) work units
- (2) military man hours
- (3) civilian man hours

c. Unfilled orders, unfilled requisitions and prior year expenses are displayed at the BCC, FC/SFC summary cost account level.

2. Part two of UMR-D is the Performance Statement (NAVCOMPT Form 2169) this report displays fiscal year to date actual versus planned data at the activity and cost center level. Additional summaries are provided by BCC,

FC/SFC and cost account within BCC. The report includes a percent indicator of actual expense to budgeted expenses and actual work units to budgeted work units. The NAVCOMPT Form 2169 includes the following data elements:

- a. total expenses
- b. annual budget expenses
- c. norm % to budget
- d. work units actual
- e. work units annual budget
- f. work units % to budget
- g. actual unit cost
- h. standard unit cost

II. FEATURES OF UMR-D

A. SYSTEM FEATURES:

1. A display of actual expenses to date at the detailed cost account level within cost centers in the same format of the annual budget submission.

2. Comparison of actual expenses to date with planned expenditures also at the detailed Cost Account level within cost centers.

3. Adjustments to errors for prior months are automatically input into the system, inasmuch as the report is cumulative, year-to-date. The report remains in balance with Fiduciary reports.

4. All information required in reporting by the P-3006-1 is prominently displayed and presents an accurate

year-to-date account of all expenses charged to an Expense Operating Budget and its cost centers.

5. As the report is cumulative, year-to-date, only the most current report need be utilized for budget execution, and tracking. The final Report of a Fiscal Year is an ideal tool for budget analysis, as it contains a cumulative year-to-date visibility of Planned and Actual Expenses and Work Units, the remaining Consignments to Cost Account level.

6. No additional input data is required at field level to produce the UMR-D. Current information input is all that's required.

B. REPORT FEATURES

1. Uniform Navy-Wide Resource Management Reporting outputs will be in the form of the two reports. Each of the reports will print a minus sign beside credit amounts, and the pages of the reports will be numbered.

a. The Operating Budget/Expense Report (NAVCOMPT 2168) displays information at both the Cost Center and Responsibility Center levels. The Report contains Direct and Reimbursable expense to the Cost Account level and Total expense, Undelivered Orders, and Consignments to the Functional/Subfunctional Category level.

b. The Performance Statement (NAVCOMPT 2169) will also be prepared for the Responsibility and Cost Center levels. This report is designed to provide management data on actual fiscal year-to-date totals for accrued expenses and work

units which are compared with the approved annual budget to the Cost Account level.

2. Mechanized cards are produced in the three card format as prescribed by the Financial Management of Resources (NAVSO P-3006-1) for current month transaction.

III. DETAILED DESCRIPTION OF UMR-D

A. PURPOSE. The Operating Budget/Expense Report (NAVCOMPT Form 2168), as illustrated in Exhibit X, provides management with details as to work units completed, man-hours, and accrued expenses, cumulative to date, by responsibility center for each budget classification code, functional/subfunctional category, and cost account within the responsibility center. A similar report is required for each cost center comprising the responsibility center. The Performance Statement (NAVCOMPT Form 2169) (Exhibit XI) will be prepared for each cost center and the responsibility center. This report is designed to provide management with the actual fiscal year-to-date total for accrued expenses and work units which are compared by cost center and responsibility center with the approved annual budget for each budget classification code, functional/subfunctional category and cost account in the operating budget. In lieu of recording the annual budget amount in column (5), operating budget holders may elect to enter budget data on the basis of approved quarterly increments cumulative for the fiscal year-to-date provided the operating budget grantor concurs

and the authorization accounting activity can respond without significant effort. The actual and budgeted accrued expenses and work units are reported monthly. (NOTE: The utility of UMR-D NAVCOMPT Form 2169 depends in large measure upon the timeliness and accuracy of the approved expense budget (annual-plan) data provided by the operating budget holder to the authorization accounting activity. Therefore, when the Resource Authorization (NAVCOMPT Form 2168-1) is approved in an amount different from the annual plan and when authorized local reprogramming action changes the annual plan, the operating budget holder will provide a copy of the updated plan to the authorization accounting activity at the earliest practicable date.)

B. PREPARATION. Reports will be prepared for each cost center and responsibility center. The responsibility center report will represent a consolidation of all cost centers. Expenses will be reported on a cumulative-to-date basis, in both detail and summary, by cost account, within functional/subfunctional category for each budget classification code assigned by claimants to their respective operating budget holders. The information reported will be obtained from the local job order cost accounting system. Monetary amounts will be rounded to the nearest dollar. The procedures prescribed in the following subparagraphs will be utilized in preparing both the cost center and responsibility center reports.

1. Operating Budget/Expense Report (Exhibit X)

a. Heading

(1) From. The name, address and unit identification code of the authorization accounting activity preparing the report.

(2) To. The name, address and unit identification code of the activity to receive the report.

(3) Report. Place an "X" in the Cost Center block for cost center reporting. Place an "X" in the Responsibility Center block for responsibility center reporting.

(4) Period Ending. Enter the last day of the period being reported.

(5) OB Holder. Enter the name, address, and unit identification code of the operating budget holder.

(6) OB Grantor. Enter the name, address and unit identification code of the operating budget grantor.

(7) Appropriation. Enter the O&M appropriation and subhead symbol identifying the approving authority and command responsibility for which the approved operating budget was granted.

(8) Cost Center. Enter the name of the cost center for cost center reporting. Enter "Responsibility Center" for responsibility center reporting.

(9) Reporting Fiscal Officer. The signature, typed name, and grade of the reporting fiscal officer and the date of reporting submission.

b. Horizontal Alignment

(1) Column (0), Budget Classification Code -

Enter the applicable budget classification code assigned by the claimant.

(2) Column (1), Functional/Subfunctional

Category Code - Enter the applicable functional/subfunctional categories.

(3) Column (2), Cost Account - Enter appro-

priate cost account as prescribed in NAVCOMPT Manual, par. 024640. Undelivered orders and prior year expenses will be identified by functional/subfunctional categories; consignments (NAVCOMPT Form 2038 and unfilled requisitions) will be reported in total by cost center and responsibility center, as applicable. This column will reflect 9Z9_ for undelivered orders, 9ZY0 for prior fiscal year resources applied and 9ZX0 for consignments. For undelivered orders last digit in this code will indicate the fiscal year of obligation; for example, 9Z97 for fiscal year 1977.

(4) Column (3), Description - Abbreviation

describing codes in column (2). The use of abbreviations in this field is optional with activities and claimants.

(5) Column (4), Work Units - Enter work units

as required for each cost account in Column (2); otherwise, leave blank.

(6) Column (5), Military Man-Hours - Enter

total military man-hours including overtime (hours in excess of regular 40 hour work week) applied to each cost account,

cumulative to date. When detailed military labor costing is not required by the claimant, this may be left blank.

(7) Column (6), Civilian Man-Hours - Enter the total of regular, overtime, and holiday hours worked, rounded to the nearest hour.

(8) Column (7), Military Expense - Enter the amount of military expense applied to each cost account including the variance cost account. This column will include Service Transfers - Unfunded, expense element "O". The total of this column must equal the amount reported in Column (10) (cumulative to date) of the Military Service Report (NAVCOMPT Form 2182) and General Ledger Account 5310.

(9) Column (8), Civilian Labor - Enter the amount of civilian labor expense applied to each cost account. Computation will include accelerated labor which encompasses both an amount for leave and for fringe benefits, plus leave taken less the amount of labor acceleration applicable to leave only. The result of this computation is the sum of the total actual payroll plus fringe benefits. Incentive awards will also be included in this column.

(10) Column (9), Material - Enter the amount of consumable material and supplies issued from supply systems or procured commercially.

(11) Column (10), Commercial Contracts - Enter amount of expense incurred for personal services and utilities purchased under commercial contracts.

(12) Column (11), Other - Enter the amount of the other expenses not otherwise reported in Columns (7) through (10). Generally, this column will include miscellaneous voucher payments and adjustments between cost accounts and functional/subfunctional categories within the operating budget. These adjustments are allocated Service Transfers - Funded, expense element "Z".

(13) Column (12), Total Expenses - Enter the total cumulative-to-date expenses, the sum of Columns (7) through (11).

c. Vertical Alignment - Minimum requirements. Within each cost center and responsibility center, data will be listed by the 2-digit budget classification code, the 2-digit functional/subfunctional category and the 4-digit cost account. Expenses incurred for budget classification codes assigned alpha/alpha codes will be reported and summarized to the applicable budget classification code alpha/numeric "one" code. For example, budget classification "BA" and budget classification code "BB" represent the detail below budget classification code "B1". Expenses applicable to budget classification codes "BA" and "BB" will be reported in detail and summarized to the "B1" budget classification code. Totals will be reported separately for direct expenses and reimbursable expenses, and by cost center and responsibility center.

(1) Report the total direct expenses and the total reimbursable expenses by the first two digits of the

cost account within each functional/subfunctional category for each budget classification code.

(2) Report the total of cost accounts by the first two digits of the cost account within each functional/subfunctional category for each budget classification code.

(3) Report total expenses by functional/subfunctional category by budget classification code.

(4) Report the direct, reimbursable and total expenses of each budget classification code. Where applicable, summarize all budget classification code alpha/alpha codes to the applicable budget classification code alpha/numeric code.

(5) Report the grand total of all direct expenses for the operating budget.

(6) Report the grand total of all reimbursable expenses for the operating budget.

(7) Report the grand total of direct and reimbursable expenses for the operating budget.

d. Additional Data - If an operating budget holder performs his own accounting and possesses ADP equipment capable of printing additional data elements, the NAVCOMPT Form 2168 may be amended locally to include any additional data desired. However, Columns (0) through (12) will not be changed.

2. Performance Statement (Exhibit XI).

a. Heading - The heading will be prepared as described in par. 1a.

b. Horizontal Alignment

- (1) Column (0), Budget Classification Code - Identifies budget classification codes assigned by claimant.
- (2) Column (1), Functional/Subfunctional Category - Identifies the functional/subfunctional category code.
- (3) Column (2), Cost Account - Identifies the cost account.
- (4) Column (3), Title - The description of the cost account.
- (5) Column (4), Total Expenses - The amount of Column (12) reported on the Operating Budget/Expense Report (NAVCOMPT Form 2168) for each budget classification code, functional/subfunctional category and cost account.
- (6) Column (5), Annual Budget Expenses - The amounts of Column (12) recorded on the approved operating budget for each functional/subfunctional category and cost account.
- (7) Column (6), NORM % to Budget - The percentage of actual fiscal year-to-date expenses to the annual budget. Column (4) divided by Column (5). The NORM percentage in the Column (6) header block may be utilized, if desired, to indicate a NORM for each budget classification code, functional/subfunctional category and cost account. Under mechanized procedures, however, the NORM usually is stated in level 8% monthly increments cumulative for the number of months reported (commencing FY 1977 e.g., 31

October = 8% 30 November = 16% 31 December = 24%,
etc.).

(8) Column (7), Work Units Actual - These amounts will be obtained for each budget classification code, functional/subfunctional category and cost account from the job order records.

(9) Column (8), Work Units Annual Budget - These totals will be obtained from Column (4) as reported on the approved operating budget for each budget classification code, functional/subfunctional category and cost account.

(10) Column (9), Work Units % to Budget - The percentage of actual fiscal year-to-date work units completed to annual work units budgeted, Column (7) divided by Column (8). Percentages will be in whole numbers (no decimals). The percentage to be inserted in the column heading "NORM" block will be the same as that recorded in Column (6).

(11) Column (10), Actual Unit Cost - Actual unit cost is obtained by dividing each actual expense in Column (4) by each comparable actual work units in Column (7). Costs will be accumulated to two decimals.

(12) Column (11), Budgeted Unit Cost - Enter the budgeted unit cost.

(13) Column (12), Standard Unit Cost - The standard unit cost of the work unit when specifically assigned by higher authority.

(14) Column (13), Work Unit Backlog - Enter the actual work units awaiting completion at the end of the report period.

NOTE: If no work units have been assigned to a cost account, Columns (7) through (12) will be left blank.

c. Vertical Alignment - The vertical alignment will be the same as the NAVCOMPT Form 2168 described in par. 1c, except that undelivered orders, prior years resources applied and consignments will not be reported on the NAVCOMPT Form 2169.

IV. USES

A. FINANCIAL MANAGEMENT CONTROL

1. Cost Account Reports can be organized to provide reporting at the desired organization level.

2. Local Management Codes (LMC), as discussed in Appendix B, provides the method for AAA reporting of data for OPTARS to various Cost Centers or functions within the Responsibility Center.

3. The Responsibility Center report provides summarization at the activity level.

B. BUDGET FORMULATION

1. End of the year reports provide, both on a Cost Center and Responsibility Center level, historical performance data on work units (output), man-hour (input), and costs (Labor-military and civilian, material, contract and other) usable in forecasting budget requirements.

2. The report separates direct expenses from reimbursable expenses.

C. PERFORMANCE MEASUREMENT

1. The Performance Report is designed specifically to compare actual expenses and work units to budgeted expenses and work units on a cumulative basis.

2. Percent and unit cost data provides a tool to monitor the progress of performance to plan and to standards where available.

D. MONITORING (Limitations, Targets, and Restrictions)

1. Total Expense targets (see Chapter 1, subpara II.D.3.a.) can be monitored.

2. Total Maintenance of Real Property (MRP) expenses are visible at the "M1" Functional/Subfunctional Category summary level.

3. Obligational authority subject to section 3679 R.S. limitations, can be monitored by adjusting total expenses to total obligations using the following equations:

a. $\text{Gross Obligations} = (\text{Total Direct Expense}) - (\text{Prior Year Expenses}) + (\text{Unfilled/Undelivered Orders})$.

b. $\text{Obligations (Subject to NOA)} = \text{Gross Obligations} - \text{Obligations for Reimbursables}$.

APPENDIX A

GLOSSARY

ACCOUNTS PAYABLE - Amounts due the public or other U.S. Government agencies for materials and services received, wages earned, and fringe benefits unpaid. May include amounts billed or billable under contracts for progress payments, earnings of contractors held back, or amounts due upon actual deliveries of goods and services.

ACCRUAL ACCOUNTING - Accrual accounting recognizes in the books and records of account the significant and accountable aspects of financial transactions or events as they occur. Under this basis the accounting system provides a current systematic record of changes in assets, liabilities and sources of funds resulting from the incurrence of obligations and costs and expenses, the earning of revenues, the receipt and disbursement of cash, and other financial transactions.

ALLOCATION - An authorization by a designated official of a component of the Department of Defense making funds available within a prescribed amount to an operating agency for the purpose of making allotments; i.e., the first subdivision of an apportionment.

ALLOTMENT - The authority, expressed in terms of a specific amount of funds, granted by competent authority to commit, obligate and expend funds for a particular purpose.

Obligation and expenditure of the funds may not exceed the amount specified in the allotment, and the purpose for which the authorization is made must be adhered to. Allotments are granted for all appropriations except the operating accounts, such as O&MN and RDT&E,N which use operating budgets. All allotments must be accounted for until the appropriation lapses or until all obligations are liquidated, whichever occurs first, and are reported on NAVCOMPT Form 2025 (Status of Allotment Report).

ANTI-DEFICIENCY ACT, SECTION 3679, REVISED STATUTES (31 U.S.C. 665) - The salient features of this Act include:

- (1). Prohibitions against authorizing or incurring obligations or expenditure in excess of amounts apportioned by the Office of Management and Budget or in excess of amounts permitted by agency regulations;
- (2). establishment of procedures for determining the responsibility for violations and for reporting violations to the President, through the Office of Management and Budget, and to the Congress;
- (3). provisions for penalties that may include removal from office, a \$5,000.00 fine, or imprisonment for two years, and
- (4). requirements for the apportionment of appropriations, funds or contract authority.

APPORTIONMENT - A determination made by the Office of Management and Budget which limits the amount of obligations

or expenditures which may be incurred during a specified time period. An apportionment may limit all obligations to be incurred during the specified period or it may limit obligations to be incurred for a specific activity, function, project, object, or a combination thereof.

APPROPRIATION - A part of an Appropriation Act providing a specified amount of funds to be used for designated purposes. Appropriations are divided into budget activities and further divided into subactivities, programs, projects and elements of expense.

AUTHORIZATIONS - The authority to incur commitments, obligations and/or expenditures.

AUTHORIZATION ACCOUNTING ACTIVITY (AAA) - An activity designated by the Comptroller of the Navy to perform accounting for another shore activity.

BUDGET - A plan of operations for a fiscal period in terms of (a) estimated costs, obligations, and expenditures; (b) source of funds for financing including anticipated reimbursements and other resources; and (c) history and workload data for the projected programs and activities.

BUDGET CLASSIFICATION CODE (BCC) - The BCC is a two digit code that reflects the primary breakouts of financial data in budgeting, management, and accounting for funds under the Operation and Maintenance, and Military Appropriations. Under RMS for Operations, budgets, expenses and obligations are accumulated by BCC.

BUDGET LINE ITEM - Budget line items are combinations of RMS cost accounts, which describe an organization in terms of discrete functions.

COMMITMENT - A firm administrative reservation of funds based upon firm procurement directives, orders, requisitions, authorizations to issue travel orders, or requests which authorize the recipient to create obligations without further recourse to the official responsible for certifying the availability of funds. The act of entering into a commitment is usually the first step in the process of spending available funds. The effect of entering into a commitment and the recording of that commitment on the records of the allotment is to reserve funds for future obligations. A commitment is subject to cancellation by the approving authority if it is not already obligated. Commitments are not required under O&M appropriations.

CONSIGNMENTS - A Consignment for material to be delivered from a stock fund inventory, except for all material consignments applicable to reimbursable orders meeting the criteria of an obligation and recorded as an undelivered order. Consignments do not obligate the requester's funds until the material has been dropped from the supply system's inventory.

COST ACCOUNT - Accounts established to classify transactions by cost, according to the purpose of the transactions. Cost account codes are used to identify uniformly the contents of management reports.

COST CENTER - A cost center is a subdivision of a field activity or a Responsibility Center. An individual cost center is a group of homogeneous service functions, processes, machines, product lines, professional and/or technical skills, etc. It is an organizational entity for which identification of costs is desired and which is amenable to cost control through one responsible supervisor.

DEFENSE INTEGRATED MANAGEMENT ENGINEERING SYSTEM (DIMES) - DIMES is a system of man-hour standards. Standards, relating man-hours of effort to standard work units, have been engineered or determined by statistical analysis for DOD wide application for work measurement.

DEPARTMENT OF THE NAVY FIVE-YEAR PROGRAM (DNFYP) - The Navy's official programming document, this publication consists of volumes or booklets and displays the Navy's portion of the Five-Year Defense Program (FYDP). SECDEF approved forces, manpower and financial data are given for each Navy Program Element for the current, budget and program years.

DIRECT COSTS - Direct costs are costs incurred directly for and are readily identifiable to specific work or work assignments.

DOD PLANNING/PROGRAMMING/BUDGETING SYSTEM (PPBS) - An integrated system for the establishment, maintenance, and revision of the FYDP and the DoD budget.

EARNED-HOURS - Earned Hours is a DIMES concept utilized in determining total standard man-hours for accomplishing a unit of work (work unit). Earned-hours equal work units accomplished times standard man-hours per work unit.

EXPENDITURE - A charge against available funds. It is evidenced by voucher, claim, or other document approved by competent authority. Expenditure represents the actual payment of funds.

EXPENSES - Costs of operation and maintenance of activities on the accrual basis over time, as distinguished from costs of acquisition of property.

EXPENSE ELEMENT - An expense element identifies the type of resource being consumed in the functional/subfunctional category or program element. These are listed and defined by DoD Directive. (See Appendix C.)

EXECUTION - The operation of carrying out a program as contained in the approved budget. Often referred to as "Budget Execution".

FIVE YEAR DEFENSE PROGRAM (FYDP) - The Five-Year Defense Program summarizes all approved programs of the entire Department of Defense. Resources or inputs required for five years are combined with military outputs.

FIXED ALLOWANCE, MAN-HOURS ON - Fixed allowance is a DIMES concept in allocating indirect man-power such as secretarial and supervisory personnel, to work units for work measurements.

FUNCTIONAL/SUBFUNCTIONAL CATEGORY (F/SFC) - Functional and subfunctional categories of programs have been developed for the accounting system to identify why resources are being consumed. Such categories represent a grouping of operations or tasks related to the performance of a particular function.

GENERAL LEDGER - The general ledger is the book of accounts in which all accounting entries are ultimately summarized. It is maintained by an Authorization Accounting Activity for each Operating Budget holder. It is designed so that summary reports of all financial transactions can be readily prepared for management.

JOB ORDER - (1) A formal instruction to perform certain work according to specifications, estimates, etc. (2) Descriptive of a cost system whereby costs are accumulated by job orders.

LOCAL MANAGEMENT CODE (LMC) - The LMC is a four digit alphanumeric code which provides local managers with a means to code and identify their respective organization levels (Appendix B).

MAJOR CLAIMANT/SUBCLAIMANT - A major claimant is a bureau/office/command/Headquarters, Marine Corps which is designated as an administering office under the Operation and Maintenance appropriations in NAVCOMPT Manual, Volume 2, Chapter 2. Navy major claimants receive operating budgets directly from the Chief of Naval Operations Fiscal Management Division (OP-92). Subclaimants are bureaus/offices/commands designated as administering offices which receive a subclaimant operating budget from a major claimant.

NEW OBLIGATIONAL AUTHORITY (NOA) - Authority to incur obligations becoming newly available for a given year, authorized by current and prior actions of the Congress.

OBLIGATIONAL AUTHORITY - (1) An authorization by Act of Congress to procure goods and services within a specified amount by appropriation or other authorization. (2) The administrative extension of such authority, as by apportionment or funding. (3) The amount of authority so granted.

OBLIGATION - A duty to make a future payment of money. The duty is incurred as soon as an order is placed, or a contract is awarded for the delivery of goods and the performance of services. It is not necessary that goods actually be delivered, or services actually be performed, before the obligation is created; neither is it necessary that a bill, or invoice, be received first. The placement of an order is sufficient. An obligation legally encumbers a specified sum of money which will require outlay(s) or expenditure(s) in the future.

OPERATING BUDGET (OPBUD) (OB) - An operating budget is the annual budget of an activity stated in terms of Budget Classification Code, functional/subfunctional categories and cost accounts. It contains estimates of the total value of resources required for the performance of the mission including reimbursable work or services for others. It also includes estimates of workload in terms of total work units identified by cost accounts.

OPTAR - An operating target (OPTAR) is an amount of money subject to administrative control issued to a level below the responsibility center, such as, to department, to division and/or to branch. OPTARS may be issued for material and other only, for labor only or for both labor and material and other combined.

PROGRAM OBJECTIVES MEMORANDUM (POM) - A memorandum in prescribed format submitted to the Secretary of Defense by the Secretary of a Military Department or the Director of a Defense Agency which recommends the total resource requirements within the parameters of the Secretary of Defense fiscal guidance.

REIMBURSABLE EXPENDITURE - An expenditure made for another agency, fund, or appropriation, or for a private individual, firm or corporation, which subsequently will be recovered.

REIMBURSABLE OBLIGATIONAL AUTHORITY (ROA) - Authority to incur obligations against funds made available by others. This authority is limited to the amount authorized in reimbursable order (section 3679, R.S. applied separately to each reimbursable order accepted).

REIMBURSEMENTS - Amounts received by an activity for the cost of material, work, or services furnished to others, for credit to an appropriation or other fund account.

RESOURCES MANAGEMENT SYSTEM (RMS) - RMS is Department of Defense developed system to improve management by relating

the financing of an activity to the total cost of the task or mission assigned and recognizing and recording costs against the budget at the time they occur.

RESPONSIBILITY CENTER - The Department of Defense definition of a responsibility center is "an organization unit headed by an officer or supervisor who is responsible for the management of resources in the unit, and who in most instances, can significantly influence the expenses incurred in the unit". The Navy application of the DOD definition is that a responsibility center, as used in the Department of the Navy, is normally an activity listed in the Standard Navy Distribution List. However, there are situations where it may be either be necessary or desirable to establish more than one responsibility center in an activity or to combine several activities into one responsibility center. Commandants of Naval Districts will normally have at least two responsibility centers - one for the Headquarters operations and one for the operation of the Naval reserve centers. Several activities would be combined in one responsibility center when the individual activities are considered small enough to justify the combination or when operational requirements make the combination necessary.

SUBFUNCTION CATEGORY (SFC) - See Functional/Subfunctional Category.

TOTAL GROSS OBLIGATIONS - Total current year expenses plus unliquidated undelivered orders less military services applied.

TOTAL OBLIGATIONAL AUTHORITY (TOA) - TOA is the total amount of funds for programming in a given year, regardless of the year the funds are appropriated, obligated or expended. TOA includes new obligational authority, unprogrammed or reprogrammed obligational authority from prior years, reimbursements not used for replacement of inventory in kind, advance funding for programs to be financed in the future, and unobligated balances transferred from other appropriations.

UNDELIVERED ORDERS - An undelivered order is any document, meeting the criteria of an obligation, issued for material or services that has not as yet been received by the activity that ordered it. Includes material requisitions applicable to reimbursable orders issued for material to be delivered from a stock funded inventory, and purchase orders issued which cite annual appropriations, and overhead materials requisitions issued by modified industrial activities whose operations are principally financed by reimbursable orders.

UNDISTRIBUTED DISBURSEMENTS - A disbursement received which does not match the Appropriation, Subhead, Bureau Control Number of OB number and AAA of the activity to which registered by the paying office.

UNFILLED ORDER - An unfilled order is any document issued for goods or services, which meets the criteria of an obligation, yet has not been received.

UNIT IDENTIFICATION CODE (UIC) - The UIC is a basic classification device whereby cost information is related to a program. A UIC is a five digit number used to identify bureaus and system commands, major claimants, type commanders, field activities, ships, squadrons, and other organizational entities.

WORK UNIT - Work units are measures of output that express volume of work; conversely, manhours and dollars are measures of input required to produce work units or perform work.

APPENDIX B

LOCAL MANAGEMENT CODE (LMC)

The vehicle for reporting data below the responsibility center level is the LMC which is a four digit alphanumeric code. This code provides local managers with a means to code and identify their respective organizational level. It is recognized that all LMC's are not constructed in exactly the same manner as the following and appropriate ADP consideration will be given to these differences. Each of the LMC positions has the following significance.

First digit - Department

Second digit - Division

Third digit - Branch

Fourth digit - Section

If only the first digit, department, of the LMC is coded the report will show only the total by department. If the first digit and second digit, division, of the LMC are coded the report will show a subtotal by division and a total by department. If the first digit, second digit and third digits, branch, of the LMC are coded the report will show a subtotal

by branch and division and a total by department. If the first digit, second digit, third digit and fourth digit, section, of the LMC are coded the report will show a subtotal by branch and division and a total by section, branch, and division and a total by department. Thus the local manager will be able to call for information at the level of detail he needs to manage. It should be noted here that the LMC, although originally designed to identify Department, Division etc., can be utilized to identify other management data requirements. For example an LMC could be assigned to a particular "pot of money" i.e. MRP, ADP, travel, etc. This would allow for the production of Funds Control Reports for these limitations at the levels desired.

APPENDIX C

EXPENSE ELEMENT CODES

The Expense Elements referred to in this manual are listed here for easy reference. For a detailed description of these Expense Element Codes, refer to NAVSO P-1000, NAVCOMPT Manual, Volume 2, Chapter 4, part D. section II.

A - Military Personnel	M - Utilities and Rents
B - Military Trainees	N - Communications
C - Military Personnel Unassigned	O - Service Transfer, Unfunded
D - Purchased Equipment Maintenance (Intra - DOD)	P - Purchased Equipment Maintenance (Commercial)
E - Travel of Personnel	Q - Purchased Services (Other)
F - Transportation of Things, Military Airlift Command	R - Aircraft POL
G - Transportation of Things, Commercaill Air	S - Ship POL
H - Transportation of Things, Military Sealift Command	T - Supplies
J - Transportation of Things, Inland Transportation	U - Civilian Personnel
K - Transportation of Things, QUICKTRANS	V - Other POL
L - Transportation of Things, Other	W - Equipment
	X - Other Expense
	Y - Print and Reproduction
	Z - Service Transfers, Funded

APPENDIX D

BIBLIOGRAPHY

1. Financial Management in the Navy, NAVEDTRA 1079Z-D.
2. Financial Management of Resources, NAVSO P-3006-1.
3. Financial Management Guidebook for Commanding Officers, NAVSO P-3582.
4. NAVCOMPT Manual (NAVSO P-1000), Vol II.
5. Practical Comptrollership Student Test, Naval Postgraduate School, California 1977.

EXHIBIT I

FUNO CONTROL REPORT, COMMANDING OFFICER SUMMARY

PAGE

(rounded to nearest dollar)

OB/AUTH. HOLOER: NSC CHARLESTON 00612

APPN: 1771804.2372

AUTH. NO: XXXX

PERIOD ENDING: 30 APRIL 1977

	(1) NOA		(2) REIMBURSABLES		(3)
	LABOR	MAT'L/OTHER	SUBTOTAL	LABOR	TOTAL
Total Authorization - Beginning of Period Changes for Period	800.	600.	1400.	400.	2100.
	800.	600.	1400.	300.	2100.
	500.	250.	750.	250.	1300.
Authorizations - To Date	300.	350.	650.	100.	800.
Gross Obligations to Date		125.	125.	25.	150.
Unobligated Balance	300.	225.	525.	25.	650.
Unfilled Reqs/Consignments					
Net Available	800.	600.	1400.	400.	2100.
Annual Obligation Plan	62%	41%	53%	75%	61%
Obligation as a Percent of Plan					
Undistributed Disbursements (EOP)					

TOTAL REIMBURSEMENTS EARNED	500
REIMBURSEMENTS BILLED	400
REIMBURSEMENTS COLLECTED	50
REIMBURSEMENTS UNFILED	100

* Represents a Request for Contractual Procurement,
NAVCORPT FORM - 2038

EXHIBIT II

FUND CONTROL REPORT RESPONSIBILITY CENTER TOTAL

OB/AUTH. HOLDER: NSC CHARLESTON 00612		AUTH. NO: XXXXX		PERIOD ENDING: 30 APRIL 1977						
APPN: 1771804.2372				(rounded to nearest dollar)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
BEGINNING OF PERIOD	AUTHORIZATIONS CHANGES FOR PERIOD	TOTAL TO DATE	GROSS OBL CURRENT PERIOD	FY TO DATE	UNOB BAL	ANNUAL OBL PLAN	OBL % TO PLAN	UNFILLED REQS	UNRES BAL	
TOTAL LABOR - DIRECT	800	800	140	500	300	800	62%		300	
TOTAL MAT'L/OTHER - DIRECT	600	600	50	250	350	600	41%	125	225	
TOTAL DIRECT	1400	1400	190	750	650	1400	53%	125	525	
TOTAL LABOR - REIMB	400	400		300	100	400	75%		100	
TOTAL MAT'L/OTHER - REIMB	300	300		250	50	300	83%	25	25	
TOTAL REIMB	700	700		550	150	700	78%	25	125	
GRAND TOTAL - LABOR	1200	1200	140	800	400	1200	66%		400	
GRAND TOTAL - MAT'L/OTHER	900	900	50	500	400	900	55%	150	250	
GRAND TOTAL	2100	2100	190	1300	800	2100	61%	150	650	
UNDISTRIBUTED DISBURSEMENTS \$11										

EXHIBIT III

FUND CONTROL REPORT RESPONSIBILITY CENTER OIRECT/REIMBURSABLE

PAGE

OB/AUTH. HOLOER: NSC CHARLESTON 00612

(rounded to nearest dollar)

APPN: 1771804.2372

AUTH. NO: XXXXX

PERIOD ENDING: 30 APRIL 1977

	(1) BEGINNING OF PERIOD	(2) AUTHORIZATIONS CHANGES FOR PERIOD	(3) TOTAL TO DATE	(4) GROSS OBL CURRENT PERIOD	(5) FY TO DATE	(6) UNOB BAL	(7) ANNUAL OBL PLAN	(8) OBL % TO PLAN	(9) UNFILLED REQS	(10) UNRES BAL
LMCXXX1 OPERATIONS										
LMCXXX MGMT ENGR OIV										
LABOR - OIRECT	200		200	35	35	165	200	17%		165
MAT'L/OTHER - OIRECT	300		300	25	125	175	300	41%	75	100
TOTAL - OIRECT	500		500	60	160	340	500	32%	75	265
LABOR - REIMB	200		200		150	50	200	75%		50
MAT'L/OTHER - REIMB	150		150		125	25	150	83%	12	13
TOTAL - REIMB	350		350		275	75	350	78%	12	63
TOTAL LABOR	400		400	35	185	215	400	46%		215
TOTAL MAT'L/OTHER	450		450	25	250	200	450	55%	87	113
TOTAL	850		850	60	435	415	850	51%	87	328
LMCXXA ADMIN OIV										
LABOR - OIRECT	600		600	105	465	135	600	77%		135
MAT'L/OTHER - OIRECT	300		300	25	125	175	300	41%	50	125
TOTAL - OIRECT	900		900	130	590	310	900	65%	50	260
LABOR - REIMB	200		200		150	50	200	75%		50
MAT'L/OTHER - REIMB	150		150		125	25	150	83%	13	12
TOTAL	350		350		275	75	350	78%	13	62
TOTAL LABOR	800		800	105	615	185	800	76%		185
TOTAL MAT'L/OTHER	450		450	25	250	200	450	55%		137
TOTAL	1250		1250	130	865	385	1250	69%	63	322

EXHIBIT IV

FUND CONTROL REPORT														
DEPARTMENT/DIVISION DETAIL DIRECT REIMBURSABLE														
GB/AUTH HOLDER: NSC CHARLESTON 00612			ALTH. NO: XXXXX		LMC: XXX		PERIOD ENDING: 30 APRIL 1977					PAGE		
APPN: 1771804.2372			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)*	(11)*	(12)*
			OOC NO	JOB NO	QUAN HRS	UNFILLED REQS	UNFILLED ORDERS	ACCT PAYABLE	EXPEND	OBLIG	EOP	AUTH	UNRES BAL	UNRES BAL
BALANCE (BOP)														
LABOR						50.00	50.00	25.00	25.00	100.00	33	300.00	200.00	200.00
MAT'L/OTHER						50.00	25.00	25.00	100.00	20	500.00	400.00	350.00	150.00
TOTAL														
CURRENT TRANSACTIONS														
MAT'L/OTHER			N750HN75RQ12345	750HN54321D	50.00	25.00	25.00							
			N750HN75NR50001	750HN124560			25.00							
SUBTOTAL MATERIAL/OTHER						25.00	25.00							
LABOR CHARGES FOR THE PERIOD														
REGULAR			234567891054321	750HN3ACLCR 2			20.00							
OVERTIME			234567891054321	750HN3ACLCR 1			15.00							
SUBTOTAL LABOR							35.00							
BALANCE (EOP)														
BALANCE (EOP)						75.00	75.00	25.00	25.00	125.00	41	300.00	175.00	100.00
MAT'L/OTHER						75.00	110.00	25.00	25.00	160.00	32	500.00	340.00	265.00
TOTAL														
**ANNUAL PLAN: LABOR			200.00											
MAT'L/OTHER			300.00											

*THE ANNUAL PLAN IS AN OPTIONAL INPUT. DISPLAY AND COMPUTATIONS IN COLUMNS (9), (10), (11), and (12) WILL APPEAR FOR THE DETAIL LEVEL TO WHICH THE ACTIVITY INPUTS ITS ANNUAL PLAN.

NOTE: In those instances where this report will exceed available print capability the Unobligated Balance and Unreserved Balance may be moved to the vertical axis and printed showing only the balance as of the end of the report period.

EXHIBIT V

UNIFORM MANAGEMENT REPORT - A

00612 HSC CHARLESTON, S.C. DEPT/DIV: SUPPLY DEPT -3 08: 00612 PERIOD ENDING: 31 MARCH 1977: PAGE

A5 SUPPLY OPERATIONS APPN: 1771804.2372

2122 BULK ISSUE

BCC-SA

	DAILY AVE. W/U	WORK UNITS	BACKLOG	MAN-HOURS PROD RATE	M/H EXPENDED	FIXED HOURS %	PE	CIVILIAN REGULAR	OVER-TIME	MAN-MONTHS MILITARY	CONTRACT	TOTAL	EMPLOYEE VARIANCE
OCTOBER	776	17,075		2.67	6,388	21.21	1.01	35.8	.5			36.3	.37
NOVEMBER	771	16,953	1,542	2.63	6,452	21.32	.94	35.2	1.4			36.6	2.19-
DECEMBER	806	16,128	1,239	2.46	6,546	20.67	.95	38.9	2.0			40.9	2.06-
1ST QUARTER	783	50,156	1,239	2.59	19,386	21.06	.97	36.5	1.2			37.8	1.14-
JANUARY	796	16,708	1,847	2.63	6,350	22.37	.94	36.9	.9			37.8	2.36-
FEBRUARY	790	15,809	961	2.59	6,094	19.54	1.04	36.9	1.2			38.1	1.52
MARCH	784	16,458	324	3.07	5,368	24.18	1.05	31.8	.1			31.9	1.61
2ND QUARTER	789	48,975	324	2.75	17,812	21.96	1.01	35.1	.7			35.9	.37
1ST HALF	786	59,131	324	2.66	37,198	21.50	.99	35.8	1.0			36.9	.37-
YTD	786	59,131	324	2.66	37,198	21.50	.99	35.8	1.0			36.9	
ANNUAL PLAN	820	100,000	175	2.50	40,000	21.50	1.00	40.0	1.0			41.0	

	CIVILIAN REGULAR	CIVILIAN OVERTIME	EXPENSES	MILITARY	COMMERCIAL CONTR/OTHER	MATERIAL	TOTAL	UNFILLED ORDERS	MAN-MONTHS UNIT COST	P/R LEAVE	STAFFING	TOTAL STAFF
OCTOBER	37,571.83	691.23			170.00-	38,093.06			2.23	6.8	42.6	43.1
NOVEMBER	37,253.10	1,984.66				39,237.76			2.31	6.0	41.2	42.6
DECEMBER	36,990.08	2,566.80			310.44	39,867.32	215.47		2.33	5.1	44.0	46.0
1ST QUARTER	111,815.01	5,242.69			140.44	117,198.14	215.47		2.33	5.9	42.5	43.8
JANUARY	41,216.35	1,247.44			192.40	42,656.19	139.26		2.55	4.4	41.3	42.2
FEBRUARY	39,127.53	1,751.89				40,879.42			2.58	5.5	42.4	43.6
MARCH	35,694.16	218.87				35,913.03			2.18	7.6	39.4	39.5
2ND QUARTER	116,038.04	3,218.20			192.40	119,448.64			2.43	5.8	41.0	41.7
1ST HALF	227,853.05	8,460.89			332.84	236,646.78			2.38	5.9	41.8	42.8
YTD	227,853.05	8,460.89			332.84	236,646.78			2.38	5.9	41.8	42.8
ANNUAL PLAN	250,000.00	8,500.00				229,443.73						

	GROSS OBLIGATIONS	UNFILLED REQNS	FIRST P/Y EXPENSE	SECOND P/Y EXPENSE
Month	35,805.66	157.24	79.24	28.13
YTD	236,413.68	329.67	167.18	65.92

EXHIBIT VI

60087 NAS BRUNSWICK, ME UNIFORM MANAGEMENT REPORT - B 60087 31 MARCH 1977 PAGE

A5 SUPPLY OPERATIONS APPN: 1771804.2372 2131-CARE OF MATL. IN STRG. BCC-SA 1977

REPORT MONTH	WORK UNITS		PLAN	MAN-HOURS			MILITARY	CONTRACT	TOTAL
	ACTUAL	ACTUAL		CIVILIAN	REGULAR	OVERTIME			
OCTOBER	100	100	100	2,772	50	2,822			2,822
NOVEMBER	97	100	100	2,802	20	2,822			2,822
DECEMBER	93	100	100	3,022	31	3,053			3,053
1ST QUARTER	290	300	300	8,556	101	8,657			8,657
JANUARY	92	100	100	2,834	55	2,889			2,889
FEBRUARY	84	100	100	2,821	62	2,883			2,883
MARCH	81	100	100	2,982	25	2,917			2,917
2ND QUARTER	257	300	300	8,547	142	8,689			8,689
1ST HALF	547	600	600	17,143	243	17,386			17,386
YTD	547	600	600	17,143	243	17,386			17,386
ANNUAL PLAN	600	600	600	18,100	250	18,250			18,250

	EXPENSES				OTHER	TOTAL	UNFILLED ORDERS	UNIT COST
	CIVILIAN REGULAR	CIVILIAN OVERTIME	MILITARY	COMMERCIAL CONTRACT				
OCTOBER	17,221.29	315.20				17,536.49		175.36
NOVEMBER	17,237.75	120.76				17,358.51		178.95
DECEMBER	18,306.82	198.69			1.00	18,506.51		198.99
1ST QUARTER	52,765.86	634.65			1.00	53,401.51		184.14
JANUARY	19,452.42	350.34			16.00	19,818.76		215.42
FEBRUARY	18,837.78	469.29			32.77	19,339.84		230.23
MARCH	19,391.79	174.14				19,565.93		241.55
2ND QUARTER	57,681.99	993.77			48.77	58,724.53		228.50
1ST HALF	110,447.85	1,628.42			49.77	112,126.04		204.98
YTD	110,447.85	1,628.42			49.77	112,126.04		204.98
ANNUAL PLAN	125,000.00	2,000.00			100.00	127,100.00		190.00
DIR EXP - YTD	110,000.00	1,608.02			49.77	111,657.79		

GROSS OBLIGATIONS	FIRST P/Y EXPENSE		SECOND P/Y EXPENSE	
	UNFILLED REQMS	EXPENSE	UNFILLED REQMS	EXPENSE
Month		12.39		
YTD		24.67		

EXHIBIT VII

UNIFORM MANAGEMENT REPORT - C

FROM: NTC ORLANDO FL UIC 65928		TO: NTC ORLANDO FL UIC 65928		(X) COST CENTER		APPROPRIATION: 1771804,6284		PERIOD ENDING: 31 MAR 1977						
OB HOLDER: NTC ORLANDO FL		OB GRANTOR: CNTT NAS (MEMPHIS-77) MILLINGTON TN UIC 63111		() RESPONSIBILITY CENTER		COST CENTER: CIVILIAN PER- SONNEL OFFICE		SUBMISSION DATE: 25 APR 1977						
				(X) DIRECT				REPORTING OFFICER:						
BCC	FC	C/A	DESCRIPTION	CONSIGN- MENTS	YTD ACT MAN HRS	PLANNED ANNUAL W/U	YTD ACT WK UNITS	WK UNIT COST	YTD EXPENSE	PRIOR YR EXPENSE	UNDELIVERED ORDERS	GROSS ADJ OBLIGS		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
F3	D1	1010	ADMINISTRATION	E					1979	5235		1979		1979
F3	D1	1010		Q					2671	1491		2371		2371
F3	D1	1010		T					561	414		561		561
F3	D1	1010		U		5649			51305	51931		51305		51305
F3	D1	1010		Y					139	200		13		126
F3	D1	1010	COST ACCOUNT TOTAL	1849		5649	2181	2211	25,624	59271		56653	13	56642
F3	D1	1020	EMPLOYMENT	E					1993			1993		
F3	D1	1020		L					1201	3494		3148		346
F3	D1	1020		T					320	541				541
F3	D1	1020		U		18448			118430	140697		140697		140697
F3	D1	1020		Y					1649	3079		1	2	3060
F3	D1	1020	COST ACCOUNT TOTAL	1849		18448	6000	6112	24,509	123593		149804	2	144664
F3	D1		F/SFC by E/E TOTAL	E					7228			1979		1979
F3	D1			L					2692	1993		3148		3017
F3	D1			Q					734	6165				1102
F3	D1			T					170361	192002				192002
F3	D1			U		24097			1849	3218		14	2	3206
F3	D1		F/SFC TOTAL	1849		24097			206459	206459		5155	2	201306
F3	D1		BCC TOTAL	1849		24097			206459	206459		5155	2	201306
F3	D1		EXPENSE ELEMENT TOTAL	E					1979			1979		1979
				L					1993	3148		1993		3017
				Q					6165	3148				1102
				T					1102					192002
				U		24097			192002	170361		3218		3206
				Y					3218	1849		14	2	201306
			COST CENTER TOTAL	1849		24097			206459	206459		5155	2	201306

EXHIBIT VIII

UNIFORM MANAGEMENT REPORT - C

PAGE

[illegible]

EXHIBIT IX

UNIFORM MANAGEMENT REPORT - C (RECAPITULATION)

FROM: NTC ORLANDO FL UIC 65928		TO: NTC ORLANDO FL UIC 65928		() COST CENTER		APPROPRIATION 1771804,6284		PERIOD ENDING: 31 MAR 1977						
OB HOLDER: NTR ORLANDO FL UIC 65930		OB GRANTOR: CNTT NAS (MEMPHIS-77) MILLINGTON TN UIC 63111		(X) RESPONSIBILITY CENTER		COST CENTER:		SUBMISSION DATE: 25 APR 1977						
				(X) DIRECT				REPORTING OFFICER:						
				() REIMBURSABLE										
BCC (1)	FC (2)	SUB FC (3)	E/E (4)	DESCRIP TION (5)	CONSIGN MENTS (6)	YTO ACT MAN HRS (7)	PLANNED ANNUAL W/U (8)	YTO ACT WK UNITS (9)	WK UNIT COST (10)	PLANNED ANNUAL EXP (11)	YTD EXPENSE (12)	PRIOR YR EXPENSE (13)	UNDELIVERED ORDERS (14)	GROSS AQJ OBLIGS (15)
F3	L	A	E							406	582	2805	2256	582
			N							284473	314780			314231
			Q							11119	12673			12673
			T							3331	2831			2831
			U			22282				91699	124190			124190
			W								1482			1482
			Y							4410	3804			3804
			Z							129392-	157564-			157564-
F3	L	A			2104	22282	93587	42495	7125	266046	302778	2805	2256	302229
F3	L	D	N							29586	31178	5	1723	31173
			Q							12300	17559	970		18342
			T			1271				6625	4540			4540
			U							10514	8446			8446
			V								258			258
			Z							144452	173593			173593
F3	L	D	E			1271	1422246			203477	235604	975	1723	236352
F3	L		N							406	582			582
F3	L		Q							314059	345958	2810	2256	345404
F3	L		T							23419	29932	970	1723	31015
F3	L		U							9956	7371			7371
F3	L		V			23553				102213	132636			132636
F3	L		W								258			258
F3	L		Y							4410	1482			1482
F3	L		Z							15060	3804			3804
F3	L				2104	23553				469523	16029			16029
F3	L		E							538002	582	3780	3979	538581
F3	L		N							406	345958	2810	2256	582
F3	L		Q							314059	345958	2810	2256	345404
F3	L		T							23419	29932	970	1723	31015
F3	L		U			23553				9956	7371			7371
F3	L		V							102213	132636			132636
F3	L		W								258			258
F3	L		Y											
F3	L		Z											

EXHIBIT IX Continued

F3	W				1482				1482
F3	Y			4410	3804				3804
F3	Z			15060	16029				16029
F3		2104	23553	469523	538052	3780	3979		538581
	E			406	582				582
	N			314059	343958	2810	2256		345404
	Q			23419	29932	970	1723		31015
	T			9956	7371				7371
	U		23553	102213	132636				132636
	V				258				258
	W				1482				1482
	Y			4410	3804				3804
	Z	2104	23553	15060	16029				16029
				469523	538052	3780	3979		538581

EXHIBIT X

UNIFORM MANAGEMENT REPORT - 0									
OPERATING BUDGET/EXPENSE REPORT									
FROM: NSC NORFOLK VA UIC 00189		TO: COMNAVSUPSYSCOM ARLINGTON VA UIC 00023		APPROPRIATION:		PERIOD ENDING: 31 JAN 1977			
OB HOLDER: NSC NORFOLK VA UIC 00189		OB GRANTOR: COMNAVSUPSYSCOM WASHINGTON OC UIC 00023		COST CENTER:		REPORTING OFFICER:			
				() COST CENTER					
				(x) RESPONSIBILITY CENTER					
DETAIL	SC	FC	CA	TITLE	WORK UNIT	MAN-HOURS	EXPENSES	CONTR.	TOTAL
(0)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(10)	(12)
F3	A5	21AJ	Receiving Ops.	65,041		25,035	106,834	3,417	10,899
F3	A5	21AK	Incoming Storage	36,709		7,437	23,235		59,535
F3	A5	21BA	Light Packing	29,491		16,104	58,081	30,911	6,212
F3	A5	21BB	Heavy Packing	7,362		10,029	46,989	44,516	33
F3	A5	21	Direct Productive Expense			58,605	235,139	78,844	91,585
F3	A5	2120	Allocd Reimb Cost Cr						390,662
F3	A5	21	Net Direct Prod Expense				235,139	78,844	345,200-
F3	AZ	21AJ	Receiving Ops.			1,213	5,976	11	5,957
F3	AZ	21BA	Light Packing			107	491	53	579
F3	AZ	21BB	Heavy Packing			1,986	9,609	9,492	86
F3	AZ	21	Direct Reimb.			3,306	16,076	9,591	26,953
F3	AZ	2121	Allocd Reimb Cost Or.						345,290
F3	AZ	21	Total Reimb.				16,076	9,591	345,376
F3	A5	21AJ	Receiving Ops.	65,041		26,248	112,810	3,428	10,899
F3	A5	21AK	Incoming Storage	36,709		7,437	23,235		59,535
F3	A5	21BA	Light Packing	29,491		16,211	58,572	30,999	6,212
F3	A5	21BB	Heavy Packing	7,362		12,015	56,593	54,006	33
F3	A5	21	Storage Warehouse Ops.			61,911	251,215	88,435	91,585
								10,899	390,662
								65,866	416,415

EXHIBIT X Continued

F3 A5	Supply Operations	61,911	251,215	88,435	10,899	65,866	416,415
F3 A5	Undelivered Orders						7,045
F3 A5	Consignments						1,304-
F3 A5	Reimb Undelivered Orders						5,747-
F3 A5	Reimb Prior Year Exps.						25
F3 A	Mission Operations	61,911	251,215	88,435	10,899	65,866	416,415
F3 A	Undelivered Orders						1,298
F3 A	Consignments						1,304-
F3 A	Prior Year Exps						25
F3	Sub Total F3 Direct		235,139	78,899	10,899	279,510-	45,372
F3	Undelivered Orders						7,045
F3	Consignments						1,304-
F3	Sub Total F3 Reimb		16,076	9,591	.	345,376	371,043
F3	Undelivered Orders						5,747-
F3	Prior Year Exps						25
F3	TOTAL F3		251,215	88,435	10,899	65,866	416,415
F3	Sub Total Direct		235,139	78,844	10,899	279,510-	45,372
F3	Undelivered Orders						7,045
F3	Consignment						1,304-
F3	Sub Total Reimb		16,076	9,591		345,376	371,043
F3	Undelivered Orders						5,747-
F3	Prior Year Exps						25
F3	TOTAL		251,215	88,435	10,899	65,866	416,415

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